Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Depart-ment.	C. No.	Year.			

Date taken out.	For what purpose.			Initials of clerk taking the paper or of attender.	Date returned.	Initials of attender.
	Department.	C. No.	Year.			

Financial (1897) Department.

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[Despatch Abstract.]

Budget Estimates

Accepting the —— of the receipts & charges of the Madras Forest Department for 1898-99

I
16/12/97

BACK PAPERS.

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

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

Government {1897} of Madras.

FINANCIAL.

Recd. } 1897. *Enclosures*

Regd. } *Spare copies*

G.O., No. 1058, 16th December 1897.

DECEMBER.

Budget Estimates.

Accepting the — of receipts and charges of the Madras Forest Department for 1898–99.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

G.O., Nos. 1050, 1050A, Revenue, dated 15th December 1897.

Read—the following Proceedings of the Board of Revenue (Land Revenue), Forest No. 453, dated 16th October 1897 :—

Read—docket from E. D. M. HOOPER, Esq., Acting Conservator of Forests, Southern Circle, No. 158, dated 9th September 1897.

Abstract.—Forwarding his circle budget estimate for 1898–99.

Read—letter from E. P. POPERT, Esq., Conservator of Forests, Central Circle, No. 509, dated 9th September 1897.

Abstract.—Forwarding his circle budget estimate for 1898–99.

Read—letter from A. W. PEET, Esq., Conservator of Forests, Northern Circle, P.L. No. 14-Dir., dated 15th September 1897.

Abstract.—Forwarding his circle budget estimate for 1898–99.

Read—Endorsement from E. P. POPERT, Esq., Conservator of Forests, Central Circle, No. 563, dated 18th September 1897.

Abstract.—Requesting that certain alterations may be made in the revised estimate.

Resolution—Forest No. 453, dated 16th October 1897.

The Board resolves to submit the budget estimates of receipts and charges of the Forest Department for 1898–99.

2. The subjoined statement shows the revised estimates of the three circles for 1897–98 and the budget estimates for 1898–99 in comparison with the sanctioned estimates for 1897–98 and the actuals for 1896–97 :—

Head of account and name of circle.	Actuals of 1896–97.	Budget estimate for 1897–98.	Revised estimate for 1897–98.		Budget estimate for 1898–99.	
			By the Conservators.	By the Board.	By the Conservators.	By the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts—						
Northern Circle	7,09,249	7,58,000	6,45,000	6,45,000	7,40,000	7,40,000
Central Circle	10,03,676	9,35,000	8,82,000	8,82,000	9,51,500	9,51,500
Southern Circle	5,90,403	6,80,000	7,22,000	7,22,000	6,60,000	6,60,000
Total ..	23,03,328	23,73,000	22,49,000	22,49,000	23,51,500	23,51,500
Charges—						
A. Conservancy and Works—						
Northern Circle	1,94,856	2,48,300	2,60,000	2,42,300	2,74,000	2,91,000
Central Circle	2,37,173	2,80,800	2,69,000	2,65,000	2,21,250	2,56,500
Southern Circle	2,67,837	4,03,400	3,93,700	3,95,200	3,12,000	3,65,000
Total ..	6,99,866	9,32,500	9,22,700	9,02,500	8,07,250	9,12,500
	(a)+ 84,000					
B. Establishments—						
Northern Circle	2,29,086	2,47,300	2,66,700	2,61,000	2,90,000	2,78,000
Central Circle	2,64,472	2,80,200	2,82,000	2,81,500	3,05,500	3,08,000
Southern Circle	2,58,233	2,65,000	2,91,000	2,72,000	3,21,000	2,86,000
Total ..	7,51,791	7,92,500	8,39,700	8,14,500	9,16,500	8,72,000
Totals of A and B—						
Northern Circle	4,23,942	4,95,600	5,26,700	5,03,300	5,64,000	5,69,000
Central Circle	5,01,645	5,61,000	5,51,000	5,46,500	5,26,750	5,64,500
Southern Circle	5,26,070	6,68,400	6,84,700	6,67,200	6,33,000	6,51,000
Total ..	14,51,657	17,25,000	17,62,400	17,17,000	17,23,750	17,84,500
	(a) + 84,000					
Surplus or Deficit—						
Northern Circle	+ 2,35,307	+ 2,62,400	+ 1,18,300	+ 1,41,700	+ 1,76,000	+ 1,71,000
Central Circle	+ 5,02,031	+ 3,74,000	+ 3,31,000	+ 3,35,500	+ 4,24,750	+ 3,87,000
Southern Circle	+ 64,333	+ 11,600	+ 37,300	+ 54,800	+ 27,000	+ 9,000
Total ..	+ 8,51,671	+ 6,48,000	+ 4,86,600	+ 5,32,000	+ 6,27,750	+ 5,67,000
	(a)— 84,000					

(a) Represents the approximate cost of the Survey of India. The amount has not yet been apportioned to the several circles.

3. *The actuals of* 1896–97.—The variations in the actuals of 1896–97 as compared with the estimates for that year and the actuals of 1895–96 are explained in the memoranda appended to these Proceedings.

4. *The revised estimates of* 1897–98.—According to the Board's revised estimate of receipts and charges a surplus revenue of Rs. 5,32,000 is anticipated for the year 1897–98 against Rs. 7,67,671 in the previous year.

5. The total revised estimate of receipts for the Presidency as proposed by the Conservators of Forests and accepted by the Board is less than the sanctioned budget estimate for the year and the actuals of the previous year by Rs. 1,24,000 and Rs. 54,328 respectively.

6. The revised estimates under the several sub-heads exhibit the following variations as compared with the budget estimates :—

		Rs.
I. (a) Timber	+	15,220
(b) Firewood	—	66,070
(c) Bamboos	+	1,150
(d) Sandalwood	+	12,950
(e) Minor produce	+	7,450
Net variations under I ...	—	29,300
II. (a) Timber	—	24,900
(b) Firewood	+	8,650
(c) Bamboos	—	11,850
(d) Grazing	—	34,800
(e) Minor produce	—	57,800
Net variations under II ...	—	1,20,700
III. Confiscated drift wood	+	3,400
V. Miscellaneous	+	22,600

The increase under I (*a*) is expected to accrue mainly in the Southern Circle by the disposal of the previous year's stock of timber in Malabar, the trade having improved after the plague and famine in Bombay, while the large deficit under I (*b*) is anticipated in all the three circles for the following reasons :—(1) want of demand for firewood in Bellary and Kurnool owing to famine; (2) stoppage of departmental supply of fuel to the Madras Railway in Cuddapah in favour of the system of supply through contractors or middlemen; (3) short demand for fuel from the South Indian Railway in South Arcot; (4) absence of demand for firewood from the distillery in North Arcot which has commenced to burn coal; (5) non receipt of applications for erection of sandal stills in South Canara owing to a considerable fall in the price of sandalwood oil; (6) extraction of a smaller quantity of firewood in Madura under a better regulated system of felling.

The increase under I (*d*) is expected from the sale of a larger quantity of sandalwood in North Coimbatore and the Nilgiris and by the adjustment of the value of the wood shipped experimentally last year to the London market.

The increase under I (*e*) is expected in the Southern Circle from (1) the increased quantity of catechu proposed to be manufactured and sold at better rates in South Canara, (2) from the sale of gum kino collected during the past and current years in North Malabar, and (3) from the disposal of the previous year's balance of stock of gallnuts and other produce collected in North Coimbatore.

The decrease under II (*a*) is estimated for in the Northern Circle where the demand for timber in almost all the districts has been slack owing partly to the unfavourable state of the season and partly to the free removal of wood from unreserved lands under the concession granted in rule 7 of the rules under section 26 of the Forest Act.

The increase under II (*b*) is expected to accrue chiefly in the Central Circle from the disposal of tree-growth on unreserved lands assigned over for permanent cultivation, while the decrease under II (*c*) is mainly in the Northern Circle and is due to poor demand for bamboos in Ganjám and Kurnool and the exhaustion of stock in accessible localities in Vizagapatam.

The decrease under II (*d*) is mainly the result of free grazing permitted temporarily in the districts affected by the famine. The large decrease under II (*e*) occurs principally in the Northern and Central Circles owing to the low prices offered for tangedu bark (*Cassia auriculata*) and other minor produce generally on account of bad season, which resulted also in the failure of fruit crops, &c.

The increase under head III is fully justified by the actuals of the first five months of the year and that under "V. Miscellaneous" is expected chiefly by the sale of captured young elephants in North Malabar and from the leasing of forest lands on the Anamalais for the cultivation of coffee.

7. The Board's revised estimate of charges for the Presidency both under A and B is less than the sanctioned budget estimate by Rs. 8,000, while the Conservators' revised estimates exceed the budget grant by Rs. 37,400. The Conservators have not, of course, taken into account a saving of Rs. 20,000 which the Board has ascertained from the Deputy Superintendent to be likely to accrue in the sanctioned allotment under the "Survey of India" consequent on the recent amalgamation of Nos. 9 and 19 Parties. Moreover, the Conservator, Northern Circle, has apparently overlooked the instructions of the Government of India referred to in paragraph 7 of Board's Proceedings, Forest No. 482, dated 16th October 1896, in allowing the total revised estimate for his circle under expenditure "A. Conservancy and Works" to exceed the sanctioned allotment by Rs. 11,700. The Conservator's figures of the revised estimate under A. for the Northern Circle have accordingly been amended by the Board as shown below with reference to past actuals, &c.:—

Budget sub-head.		District.					Amount.
							Rs.
VII. (*a*)	Roads and bridges	Kurnool	...	...	...	—	6,000
	Do.	Kistna	...	...	...	—	2,000
(*b*)	Buildings	„	...	...	...	—	1,500
(*c*)	Other works	„	...	...	...	—	500
VIII. (*a*)	Demarcation	„	...	...	...	—	1,000
(*g*)	Other works	„	..	...	...	—	500
IX.	Miscellaneous	Anantapur	...	...	...	—	200
				Total	...	—	11,700

In the Southern Circle, Rs. 11,500 representing the cost of temporary establishment of watchmen has been struck off from the Conservator's revised estimate under B and added to the Board's revised estimate under "A. Charges" as shown in the margin, the Board having decided to debit the cost of the establishment in question to the latter head as in the other two circles, instead of to B as proposed by the Conservator.

Budget head.	District.		Amount.
			Rs.
II.	South Canara	... +	2,000
VIII. (*g*)	North Malabar	... +	600
„	South Malabar	... +	600
„	Nilgiris ...	... +	250
„	North Coimbatore	... +	3,200
„	South Coimbatore	... +	650
„	Tinnevelly ...	... +	2,200
„	Madura ...	... +	2,000
	Total	... +	11,500

The estimated saving of Rs. 20,000 in the sanctioned allotment under VIII (*c*) (2) Survey of India has been apportioned as under:—

							Rs.
Northern Circle—direction	...	...	...	...	...	...	— 6,000
Central „ „	...	...	...	...	...	...	— 4,000
Southern „ „	...	...	...	...	...	...	— 10,000

The net result of the Board's alterations has therefore been that the Conservators' revised estimate under "A. Conservancy and Works" has been cut down by Rs. 20,200.

8. The Board's revised estimate of "A. Charges" exhibits the following variations as compared with the sanctioned estimate of the year:—

				Rs.
I.	Timber, &c., removed by Government agency ...	...	—	32,600
II, III & V.	... ...	...	+	1,000
VI.	Live and dead stock	...	+	12,500
VII.	Communications and buildings	...	+	12,570
VIII.	Organization, Improvement, &c., of forests	...	—	23,360
IX.	Miscellaneous	...	—	110
		Total ...	—	30,000

The decrease under I is the result mainly of variations under the corresponding head of receipts. The increase under VI occurs principally in the Southern Circle in connection with elephant-capturing operations in North Malabar and the importation of machinery for South Coimbatore. The increase under VII is chiefly for the completion of building works left unfinished in the Southern Circle at the close of the previous year and for improvements and additions proposed to be made to buildings in several districts. The decrease under VIII is expected to accrue mainly under C. (2) "Survey of India."

9. Under "B. Establishments" the Conservators' estimates have been cut down by the Board by Rs. 25,200. Of this sum Rs. 11,500 represents the cost of temporary establishment of watchmen, &c., in the Southern Circle transferred to "A. Conservancy and Works" as explained in paragraph 7 *supra*. The remaining Rs. 13,700 have been struck off under the following heads:—

—	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.
Salaries	2,000	..	7,500	9,500
Allowances	3,700	200	..	3,900
Contingencies	..	300	..	300
Total ..	5,700	500	7,500	13,700

Under "Salaries" the Conservator, Northern Circle, has over-estimated acting allowances in the case of certain officers. Hence the reduction. In the Southern Circle the savings consequent on the extension of furlough granted to Mr. Cherry and the absence of Mr. Porter on furlough have been allowed for by the Board. The reduction under "Travelling Allowances" in the Northern Circle has been made with reference to past year's actuals.

10. The Board's revised estimate under "B. Establishments" compared with the sanctioned estimate shows a net increase of Rs. 22,000 as noted in the margin. The savings under "Salaries" are expected principally from the absence on long leave to Europe of a larger number of officers than was anticipated at the time of preparing the budget. They are also due partly to the vacancy in the last grade of Deputy Conservators caused by the retirement of Mr. J. H. B. Brougham not having been filled up and to the services of Mr. Foulkes having been lent to the Cochin Government during a portion of the year. The reorganization of the subordinate forest service chiefly accounts for the increase under "Establishments". The increase of about Rs. 4,000 under "Office establishment" is on account of Range clerks and peons sanctioned for certain ranges pending the reorganization of office establishments, and for an additional clerk sanctioned for each of the offices of the Conservators of Forests, Northern and Southern

			Rs.
Salaries	...	—	33,180
Establishment	...	+	54,180
Allowances	...	—	1,300
Contingencies	...	+	2,300
Net result	...	+	22,000

Circles. The decrease under "Allowances" is the result of savings expected under "Conservators" and "Superior officers", which are however partly counterbalanced by an increase under the other two heads. The variations are due mainly to the causes explained above under "Salaries" and "Establishments". The increase under "Contingencies" is chiefly for supplying uniforms, &c., to the newly appointed forest guards under the reorganization scheme.

11. Under "Refunds" the Conservators' revised estimates approximate the sanctioned budget estimate and have been accepted by the Board.

12. *The Budget Estimates of* 1898–99—*Receipts.*—The Conservators' estimates are accepted. The total receipts for the Presidency exceed the revised estimates for the current year by Rs. 1,02,500, the variations under the several sub-heads being as under :—

		Rs.
I. Timber, &c., removed by Government Agency—		
(*a*) Timber	—	51,000
(*b*) Firewood and charcoal	—	38,600
(*c*) Bamboos	—	750
(*d*) Sandalwood	—	19,200
(*e*) Minor produce	+	550
Net variation under I	—	1,09,000
II. Timber, &c., removed by purchasers—		
(*a*) Timber	+	26,400
(*b*) Firewood and charcoal	+	44,250
(*c*) Bamboos	+	12,300
(*d*) Grazing	+	81,100
(*e*) Minor produce	+	63,400
Net variation under II	+	2,27,450
III. Confiscated drift wood	—	3,320
V. Miscellaneous	—	12,630

The decrease under I (*a*) is budgeted for in South Malabar of the Southern Circle where a smaller quantity of teak saplings will remain for sale next year if the old stock is disposed of during the current year as calculated in the revised estimate. The decrease under I (*b*) is anticipated in the Central Circle in consequence of the arrangements contemplated in Salem for the supply of railway fuel through contractors or middlemen, instead of by departmental agency. The decrease under I (*d*) occurs in the Central and Southern Circles as the quantity of sandalwood proposed to be cut and sold next year will not be very large, and no old stock will remain for sale in the Southern Circle.

The increase under II (*a*) is expected to accrue in several districts of the Northern Circle and in Cuddapah and Salem of the Central Circle. The increase in the first named circle is slightly in excess of the actuals of the past year and is not much to look for with increased supervision and better season. The estimate of the Conservator, Central Circle, is much below the actuals of the past year and may be safely accepted.

The increase under II (*b*) is anticipated chiefly in the Central Circle and to a smaller extent in the other two circles.

The proposed supply of railway fuel in Salem through contractors justifies the increase in the Central Circle. The increase in the Northern Circle is spread over almost all the districts of the circle and that in the Southern Circle is expected from babul growth on tank-beds in Madura. The increase under II (*c*) is budgetted for in all the circles and is supported by the actuals of the past year.

The increase under II (*d*) is expected mainly in the Northern and Central Circles and is not much above the actuals of the past year during which no concession of free grazing in the reserves was necessary as in the current year.

The increase under II (*e*) is estimated for chiefly in the Central Circle and to a smaller extent in the Northern Circle. The crop and prices of tangedu bark and other minor produce are expected to improve with the improvement in the season. Hence the increased estimates are allowed to stand.

The budget estimate under III has been fixed with reference to the actuals of the past year.

The decrease under V occurs mainly in the Southern Circle where the large revenue expected during the current year from Anamalai leases cannot be realized next year.

13. In paragraph 3 of Government Order, Mis. No. 4405, Revenue, dated 23rd August 1897, the attention of the Board was drawn to paragraph 6 of Government Order, No. 602, Financial, dated 2nd idem, requiring that the causes of the steady annual increases under forest receipts should be scrutinized when the budget estimates for the ensuing year were submitted. The following statement exhibits the actuals of the past five years and the revised and budget estimates for the current and ensuing years under the several heads of receipts :—

Statement showing the actual receipts from 1892–93 to 1896–97, and the revised and budget estimates for the current and ensuing years, respectively.

Budget head.	Actuals of 1892–93.	Actuals of 1893–94.	Actuals of 1894–95.	Actuals of 1895–96.	Actuals of 1896–97.	Revised estimate for 1897–98.	Budget estimate for 1898–99.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. (*a*) Timber	1,51,438	2,11,225	1,90,430	1,58,484	1,72,015	2,84,400	2,33,400
(*b*) Firewood and charcoal	1,09,572	1,29,308	1,33,880	1,67,563	1,79,683	2,05,600	1,67,000
(*c*) Bamboos	4,003	2,204	3,097	2,610	8,737	9,600	8,850
(*d*) Sandalwood	19,165	40,083	34,993	29,621	12,321	32,200	13,000
(*e*) Grass and other minor produce.	46,304	22,802	19,881	21,778	26,261	43,300	43,850
Total	3,30,482	4,05,622	3,82,281	3,80,056	3,98,417	5,75,100	4,66,100
II. (*a*) Timber	2,07,943	3,15,038	2,06,422	2,33,342	2,68,427	2,23,000	2,49,400
(*b*) Firewood and charcoal	2,48,634	2,47,460	2,60,508	3,03,667	2,95,990	2,84,700	3,28,950
(*c*) Bamboos	1,36,603	1,68,147	1,82,499	1,90,471	1,94,731	1,81,900	1,94,200
(*d*) Grazing and fodder grass	1,75,589	2,63,257	3,13,322	3,35,323	3,95,340	3,38,800	4,19,900
(*e*) Other minor produce	4,12,318	4,73,487	4,50,589	5,90,897	6,13,817	5,16,400	5,79,800
Total	11,81,087	14,67,389	14,13,340	16,53,700	17,68,305	15,44,800	17,72,250
III. Confiscated drift and waifwood	10,084	12,870	12,269	11,920	10,448	13,800	10,480
V. Miscellaneous	55,559	61,301	86,139	64,892	1,26,158	1,15,300	1,02,670
Total Receipts	15,77,212	19,47,182	18,94,029	21,10,568	23,03,328	22,49,000	23,51,500

The Conservator, Southern Circle, reports that there has been no noteworthy advance either in the total or under any sub-head in his circle. As regards the revenue under I (*a*) the Conservator, Central Circle, states: "With the full establishment a development of the local timber trade should take place and the department undertake the supply of local timber. This will increase the receipts under I (*a*)." The revenue under I (*b*) depends mainly upon the supply of fuel to railways. There is not much prospect of increased revenue under this head, as, with the more extensive use of coal, the demand for firewood will diminish considerably; while the receipts under I (*c*) and (*e*) may be expected to improve steadily by the gradual extension of departmental operations in districts or tracts in which such operations cannot conveniently be superseded by private extraction. No expansion of revenue under I (*d*) can be expected for sometime to come, as it is proposed to confine felling operations to sandal trees on unreserved lands. The abnormal rise in the revenue under II (*a*) during 1893–94 is due to a sum of Rs. 88,000, received as an advance for the supply of railway sleepers in the Northern Circle having been included in the receipts of the year, while the timber was supplied subsequently. Much of the revenue under this head, particularly in the Central Circle, depends on the amounts collected as the value of timber on

unreserved lands taken up on "darkhast" for cultivation. All that can be expected in future years is that the probable fall in the "darkhast" revenue may be made up by developing the extraction of timber for local requirements.

With reference to receipts under II (*b*) the Conservator, Central Circle, classifies the main sources of revenue under the following heads:—

(*a*) Revenue collected by civil authorities for wood (classed as fuel) upon lands taken up on "darkhast."
(*b*) Sale of coupes to contractors, chiefly for supply of railway fuel.
(*c*) Locally-sold coupes to meet demand of neighbouring towns and villages.
(*d*) Fuel and charcoal extracted under cover of permits.

No appreciable increase can be expected under classes (*a*) and (*b*) for reasons already given, but the revenue under (*c*) and (*d*) will expand gradually.

The revenue under II (*c*) may be said to have reached its maximum. It will be too much to calculate upon any further increase.

The revenue under II (*d*) and (*e*) has shown progressive advancement. The remarks of the Conservator, Northern and Central Circles, with reference to these items are extracted below for the information of Government. The Conservator, Northern Circle, writes in regard to grazing:—

It (the increase) is due to more systematic arrangements, the revenue being doubled since 1891–92. The lead in this was taken by Kistna, but there have been improvements in some of the other districts due to rendering the purchase of grazing licenses more easy and doing away with a number of make-believe closed reserves, in which the rule was illicit grazing tempered by pound fees and fines. Reserves which cannot be effectually closed have been thrown open to grazing on payment.

The Conservator, Central Circle, writes:—

II (*d*) *Grazing.*—This revenue has increased by leaps and bounds during the last three years. The principal reasons have been that more attention has been devoted to its collection, and improved methods have been adopted. I do not think, for the present, it is capable of much expansion; with the increased establishment an addition of Rs. 3,000 or Rs. 4,000 may be expected for the next 3 or 4 years.

The Conservator, Northern Circle, writes:—

Under "minor produce" the chief increase has been from sales of tangedu bark (*Cassia auriculata*) and from revenue from date and palmyra trees. In Bellary the re-arrangement of the tangedu leases brought in an extra revenue of Rs. 39,000 in 1895–96 and 1896–97, and the increase was very large also in Anantapur.

In Kurnool, revenue from date trees yielded Rs. 25,000 in 1894–95, and in Bellary in 1896–97 an increase of Rs. 21,000, and in Anantapur of about Rs. 30,000. This revenue is likely to increase, as it has been introduced into Kistna only last year, and was not credited to forests during the year. Other minor produce shows an increase, because revenue is now received for the Agency tracts of Vizagapatam and attention is being paid to a similar revenue in Gódávari, which, it is hoped, will eventually yield a substantial sum."

The Conservator, Central Circle, writes:—

II (*e*). This is a fluctuating source of revenue. As reservation is completed and more time can be devoted to systematic collection, a small annual increase may be expected.

The increase under *V. Miscellaneous* since 1896–97 has occurred mainly from the leasing of forest lands on the Anamalais in South Coimbatore for the cultivation of coffee.

The Board concurs in the following general remarks made by the Conservator, Central Circle:—

Generally, I do not think any material increase can be expected upon the total revenue for the next few years. The more liberal policy generally desired by Government (*vide* Government Order, No. 569, Revenue, Forest No. 118, dated 13th July 1897) and the concessions granted for free use of the produce of unreserved lands will tend to reduce the revenue. The energy and attention of the establishment must, for sometime to come, be devoted more to protection and improvement of the forests than to production of revenue."

Expenditure—A. Conservancy and Works.

14. The Conservators' figures of the budget estimates will be amended as under:—

Budget sub-head.	District.	Amount added or deducted. Rs.
Northern Circle.		
(1) VII (*c*) Other works	Kistna	— 8,000
(2) VIII (*c*) (2) Survey of India ...	Direction	+ 35,000
(3) VIII (*e*) Sowing and planting ...	Bellary	— 10,000
Central Circle.		
(4) VIII (*c*) (2) Survey of India	... ...	+ 35,000
(5) IX Miscellaneous	...	+ 250
Southern Circle.		
(6) II Timber, &c., removed by consumers ...	South Canara ...	+ 4,000
(7) VII (*a*) Roads and bridges ...	Madura	— 1,500
(8) VII (*b*) Buildings	Madura	— 2,000
	North Malabar ...	— 1,000
(9) VIII (*c*) (2) Survey of India ...	Direction ...	+ 35,000
(10) VIII (*g*) Other works	North Malabar ...	+ 1,100
	South do. ...	+ 1,000
	Nilgiris	+ 500
	North Coimbatore ...	+ 6,500
	South do. ...	+ 1,400
	Madura	+ 4,000
	Tinnevelly	+ 4,000

Item No. 1.—represents one-third of the total cost of Rs. 24,000 estimated to be required for the construction of a bund along the creek from Bandur Fort to Humsala-divi. The provision in the Conservator's budget has been struck out as the Board considers that, in a case of the kind, detailed estimates and report should have been previously submitted and the sanction of competent authority duly obtained.

Item Nos. 2, 4 *and* 9.—The budget allotment for the current year on account of Survey of India is Rs. 1,53,820. This sum has been reduced to Rs. 1,33,780 in the revised estimate, as the Board understands that a saving of not less than Rs. 20,000 may be expected in consequence of the recent amalgamation of Nos. 9 and 19 parties. The Board expects that the cost of the amalgamated parties will not exceed Rs. 1,05,000 during 1898–99, and this amount has been apportioned equally to the three circles. The Conservators made no provision in their budgets for want of definite information.

Item No. 3.—The Collector proposes to spend Rs. 40,000 in fencing, ploughing and sowing 20,000 acres in Adóni, Alúr and Bellary taluks for fuel and fodder reserves at Rs. 2 per acre. The necessity for cultural operations on a considerable scale in these taluks has been duly explained by the Collector. The Conservator approves of the principle, but considers that the establishment may not be able to cope with the work on a large scale. He has therefore allowed only Rs. 20,000 to stand in his budget estimate. The Board is, however, of opinion that even this amount is too much to begin with, and has further curtailed it by one-half. Bellary is a paying district and should be allowed to spend on improvements. The operations will not be commenced until the sanction of the Board has been obtained on the submission of detailed estimates and report.

Item Nos. 6 *and* 10.—represent the cost of temporary establishment of watchmen &c., transferred from B to A for reasons explained in paragraph 7 *supra.*

Item No. 7.—As it appears from the district budget note that the question of constructing a road from Pálár to Varavandi in the Kodaikánal range has yet to be fully considered, no specific provision on that account seems necessary in the budget. The amount may, if required, be conveniently met from savings.

Item No. 8.—The provision of Rs. 2,000 in Palamedu and Kanavoypatti ranges in Madura for "buildings not yet decided" has been disallowed by the Board. In North Malabar Rs. 2,000 is provided for a substantial rest-house and out-houses at

Begur. Considering the usual difficulty experienced in these parts in procuring labour it is not probable that the whole amount will be expended in one year. Hence the reduction of Rs. 1,000 by the Board.

15. The Board's budget estimate of expenditure for the Presidency under "A. Conservancy and Works" during 1898–99 exceeds its revised estimate for the current year by Rs. 10,000, the variations under the several heads being as under :—

		Rs.
I.	Timber, &c., removed by Government agency	+ 5,960
II.	Timber, &c., removed by consumers, &c.	+ 6,410
III.	Confiscated drift, &c., wood	— 800
V.	Rent of leased forests	— 1,200
VI.	Live and dead stock	— 23,000
VII.	Communications and buildings	+ 35,270
VIII.	Organization, improvement and extension of forests ...	— 12,990
IX.	Miscellaneous	+ 350

The increase under I is estimated for in the Northern and Southern Circles mainly under extraction of timber and firewood, while that under II is justified by the increase under the corresponding head of receipts. The decrease under III is budgeted for in the Northern Circle, where it is proposed to *lease out* the collection of driftwood in Gódávari, while that under V is due to a smaller amount being considered sufficient for the payment of *Kuttikanam* (stump fees) to jenmis of leased forests in South Malabar. The decrease under VI is owing to the absence of provision for any special machinery, such as that imported during this year.

The increase under VII is budgeted for in all the circles mostly under "roads" and partly under "buildings". Judging from the actuals of past years, the provision is doubtless abnormal, but it is urged that the full staff as per new scale of subordinate establishment will be at work next year and that greater progress may well be looked for.

The decrease under VIII occurs mainly under "Survey of India", the budget estimate being nearly Rs. 29,000 less than the revised estimate, but a portion of the decrease has been counterbalanced by the increased expenditure proposed under VIII (*e*) on account of cultural operations in Bellary.

16. *Expenditure B—Establishments.*—The Conservators' estimates have been amended as under :—

		Rs.
(1) Salaries—		
	Northern Circle ... ... —	4,600
	Central „ ... ... +	3,400
	Southern „ ... ... —	9,400
	Total ... —	10,600
(2) Establishment—		
	Northern Circle ... ... —	1,900
	Southern „ ... ... —	25,400
	Total ... —	27,300
(3) Allowances—		
	Northern Circle ... ... —	5,500
	Central „ ... ... —	900
	Southern „ ... ... —	200
	Total ... —	6,600

Item No. 1.—In the Northern Circle, the provision made by the Conservator under "promotion and deputation of officers" and "exchange compensation allowance" has been reduced by the Board in accordance with calculations made in its office. The Board has adopted the rate for the current quarter (1*s.* $3\frac{5}{16}$*d.*) in calculating the exchange compensation allowance in the budget estimate. In the Central Circle the Board has added Mr. Stanbrough's pay as Deputy Conservator, second grade, as he will return from furlough in August 1898. It has also provided for the promotion of an Assistant Conservator, first grade, to the vacant place in the fourth grade of Deputy Conservators and for the local allowance to an extra Assistant Conservator, second grade. On the other hand, the Conservator's provision under "deputation and special allowance" has been reduced in accordance with calculations made in the Board's office. In the Southern Circle, the Conservator's figure under "exchange compensation allowance" has been reduced and his provision under "deputation and special allowance" and "probable savings" altered.

Item No. 2.—In the Northern Circle the Conservator's provision under "temporary subordinate establishment" has been struck out, as with the entertainment of the full sanctioned scale of permanent establishment, it should be unnecessary to entertain temporary establishments also. The provision made by the Conservator, Southern Circle, for the re-organization of the Range office establishments and for increasing the strength of the clerical staff of District Forest-offices has been struck out, the establishments in question having not yet been sanctioned. On the other hand, the Conservator's figure under "temporary office establishments entertained in districts" has been raised in accordance with the temporary establishment scale of the current year. The Conservator's provision on account of temporary watchmen to be employed under B. I. (*c*) has been tranferred to A. "Conservancy and works" for the reasons explained in dealing with the revised estimate in paragraph 7 *supra.*

Item No. 3.—The alterations have been made mainly with reference to past actuals and the figures of the revised estimate.

17. The Board's budget estimate under "B. Establishment" for 1898–99 compared with its revised estimate for the current year exhibits an increase of Rupees 57,500 as noted below :—

	Rs.
Salaries ... ... +	19,400
Establishments ... ... +	27,100
Allowances ... ... +	9,700
Contingencies ... ... +	1,300
Total ... +	57,500

Fewer officers are expected to be on leave in Europe during the ensuing year than in the current year, and the vacancy in the fourth grade of Deputy Conservators will also have been filled up. Hence the increase under "Salaries." Under "Establishments," the increase is chiefly owing to the proposed introduction of the full sanctioned scale of subordinate permanent establishment under the re-organization scheme recently sanctioned. The increases under "Allowances" and "Contingencies" are accounted for by the increases under "Salaries" and "Establishments."

18. The budget estimate of charges under A and B thus exhibits an increase of Rs. 67,500 over the revised estimate of the current year.

19. Under "1. Refunds," the Conservators' budget estimates have been accepted.

20. A copy of these proceedings is forwarded to the Accountant-General for verifying the budget figures under "B. Establishments" with reference to the sanctioned scale.

(True Extract.)

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

To the Secretary to Government, Revenue Department.
„ the Accountant-General.
„ Conservators of Forests.
Copy to all Collectors, except of Madras.
„ Special Forest Settlement-officers.

APPENDICES.

Statement showing the probable receipts and charges as worked out on the basis of the actuals for the first five months of 1897–98.

—	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 1897–98.	7,58,000	9,35,000	6,30,000	23,73,000	4,95,600	5,61,000	6,68,400	17,25,000
2. Actuals for the first five months of 1896–97.	3,23,832	4,38,857	1,79,688	9,47,377	1,61,359	1,99,168	1,90,771	5,51,298
Actuals for the last seven months of 1896–97.	3,80,417	5,64,819	4,10,715	13,55,951	2,62,583	3,02,477	3,35,299	9,00,359
Total ..	7,092,49	10,03,676	5,90,403	23,03,328	4,23,942	5,01,645	5,26,070	14,51,657
							+	84,000
3. Actuals for the first five months of 1897–98.	1,71,794	3,52,869	2,51,056	7,75,719	1,76,044	1,93,186	2,06,891	5,76,121
Probable figures for the last seven months of 1897–98 worked out in the proportion of the corresponding actuals of the previous year.	1,98,744	4,54,150	5,73,842	11,10,262	2,86,480	2,93,392	3,63,631	10,28,681
Total ..	3,70,538	8,07,019	8,24,898	18,85,981	4,62,524	4,86,578	5,70,522	16,04,802
		20,02,465				15,19,624		
4. Estimate worked out in the proportion of the actuals for the first five months of the current year.	4,12,306	8,46,886	6,02,584	18,61,726	4,22,506	4,63,646	4,96,538	13,82,690
5. Board's revised estimate for 1897–98.	6,45,000	8,82,000	7,22,000	22,49,000	5,03,800	5,46,500	6,67,200	17,17,000

Statement showing the cost of temporary establishments under A. Conservancy and Works in t he three circles during each of the years 1896–97, 1897–98 and 1898–99.

—	Northern Circle.			Central Circle.			Southern Circle.			Grand Total.		
	Actuals, 1896–97.	Accountant-General's revised estimate, 1897–98.	Budget estimate, 1898–99.	Actuals, 1896–97.	Accountant-General's revised estimate, 1897–98.	Budget estimate, 1898–99.	Actuals, 1896–97.	Accountant-General's revised estimate, 1897–98.	Budget estimate, 1898–99.	Actuals, 1896–97.	Accountant-General's revised estimate, 1897–98.	Budget estimate, 1898–99.
A. Conservancy and Works.	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	1,012	1,509	2,350	836	879	876	2,819	3,106	2,976	4,667	5,494	6,202
(*b*) Firewood and charcoal	883	1,175	1,650	1,127	1,311	1,365	1,588	1,535	1,284	3,598	4,021	4,299
(*c*) Bamboos	..	..	..	..	..	..	..	..	..	..	..	..
(*d*) Sandalwood	..	..	..	..	..	..	..	550	..	..	550	..
(*e*) Grass and other minor produce	..	..	..	329	251	252	380	773	966	709	1,024	1,218
Total ..	1,895	2,684	4,000	2,292	2,441	2,493	4,787	5,964	5,226	8,974	11,089	11,719
II. Timber and other produce removed from the forests by consumers or purchasers	40,775	43,634	46,300	15,904	16,937	17,500	14,282	16,417	13,648	70,961	76,988	77,448
III. Confiscated drift and waifwood	1,067	470	..	..	..	..	..	..	..	1,067	470	..
IV. Revenue from forests not managed by Government ..	..	..	..	..	..	..	..	..	..	..	..	..
V. Rent of leased forests and payments to shareholders in forests managed by Government	..	..	..	..	..	..	..	..	..	..	..	..
VI. Live and dead stocks—												
(*a*) Purchase of cattle	..	..	..	..	..	..	2,120	802	1,644	2,120	802	1,644
(*b*) Feed and keep of cattle	1,039	804	1,060	..	..	..	8,263	11,726	9,711	9,302	12,530	10,771
(*c*) Stores, tools and plant	164	225	250	..	..	..	71	72	84	235	297	334
Total ..	1,203	1,029	1,310	..	..	..	10,454	12,600	11,439	11,657	13,629	12,749
VII. Communications and buildings—												
(*a*) Roads and bridges	..	..	..	..	..	..	..	..	..	..	..	..
(*b*) Buildings	1,943	2,155	3,190	1,262	1,328	1,398	294	509	789	3,499	3,992	5,377
(*c*) Other works	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,943	2,155	3,190	1,262	1,328	1,398	294	509	789	3,499	3,992	5,377
VIII. Demarcation, improvement and extension of forests—												
(*a*) Demarcation	794	928	2,620	2,005	1,439	1,416	1,571	2,092	..	4,370	4,459	4,036
(*b*) Compensation for land and rights	..	..	..	..	..	..	..	..	..	..	..	..
(*c*) Surveys .. (1) Local surveys	6,256	7,943	7,580	3,141	3,232	5,100	4,902	5,257	8,000	14,299	16,432	20,680
(2) Surveys of India	..	..	..	..	..	..	..	..	..	..	..	..
(*d*) Working plans	227	1,096	600	..	..	..	..	..	..	227	1,096	600
(*e*) Sowing and planting	2,993	3,122	4,650	5,336	5,329	5,514	1,524	1,628	1,536	9,853	10,079	11,700
(*f*) Protection from fire	..	..	..	..	..	..	..	..	..	..	..	..
(*g*) Other works	15,211	16,175	18,800	31,286	29,810	30,160	19,760	22,024	19,040	66,257	68,009	68,000
Total ..	25,481	29,264	34,250	41,768	39,810	42,190	27,757	31,001	28,576	95,006	1,00,075	1,05,016
IX. Miscellaneous	..	..	..	..	..	..	133	144	252	133	144	252
Grand Total ..	72,364	79,236	89,050	61,226	60,516	63,581	57,707	66,635	59,930	1,91,297	2,06,387	2,12,561

increased receipts were obtained by the sale of karuvelan or babul trees (*Acacia arabica*) on the padugais of the Cauvery river. The large deficit in *Kistna* is said to have been due to the impoverished condition of the people who used twigs for firewood; while that in *Salem* is attributed to the period of contract for most of the coupes in the Tiruppattúr range sold and paid for in 1895–96, having extended over the year 1896–97, and to supplies to the Madras Railway Company having been made direct by departmental agency instead of through contractors.

The increase under (*c*) "Bamboos" arose from a better demand for the produce in *Gódávari*, *North Arcot* and *Salem*.

Under (*d*) "Grazing and fodder grass," the increase was contributed mostly by the districts of the *Central Circle* and partly by those of the *Northern Circle*. In the *Central Circle*, the increase is reported to have resulted from more efficient supervision in the *Cuddapah* district and from the raising of grazing fees to three-fourths of the maximum rates in the districts of *Nellore*, *South Arcot* and *Salem*. The increase in the *Northern Circle* occurred in the districts of *Kurnool* and *Bellary* and was due to the causes already explained in paragraph 2 *supra*. There was a deficit of about Rupees 9,000 under this head in the *Kistna* district owing to the concessions granted in the matter of free grazing and free removal of grass and leaves during the floods of 1896 and during famine in the beginning of 1897.

The total revenue under (*e*) "Other minor produce" largely exceeded the budget estimate notwithstanding heavy deficits in the districts of *Kurnool*, *South Arcot* *South Canara*, *North* and *South Coimbatore*. The increase was due to the causes already explained in paragraph 2 *supra* in regard to *Bellary*, *Anantapur*, *Nellore* and *Madura*. The following causes also partly contributed to the increase:—

(1) Credit to "Forests"

(*a*) of revenue from fruit trees hitherto credited to "Land Revenue" in *North Arcot*;

(*b*) of revenue from toddy trees on unreserved lands in *Salem*; and

(2) Larger realizations of revenue from manure leaves in the latter district.

The causes of the deficit in *Kurnool* and *North Coimbatore* have already been explained (*vide* paragraph 2 above). The deficit in *South Arcot* was due to the greater portion of tree-rents in the district having been credited to "Land Revenue" and to the collection in 1897–98 of revenue which fell due from minor produce leases towards the close of 1896–97. The deficits in *South Canara* and *South Coimbatore* were owing to the failure of cardamom crop in the former district and the introduction of departmental collection in the latter.

7. The increase under III to V "Other revenue" resulted mainly from the leasing of lands for coffee cultivation on the Anamalais in *South Coimbatore*, from the sale of captured young elephants in *North* and *South Malabar* and from larger realizations of composition fees in *Bellary*, *Gódávari* and *South Canara*.

8. The actuals, as compared with the revised estimate, exhibit the marginally-noted variations. The variations under I and III to V have already been explained in comparing the actuals with the budget estimate. The increase under II occurred principally under (*a*) "Timber" in the *Central Circle* and was due to the causes explained under the same head in paragraph 6 *supra*. There was a heavy deficit under II (*e*) "Other minor produce" in the *Northern Circle* owing to the estimated revenue in the *Kurnool* district not having been realized for the reasons already given under the corresponding head in paragraph 2 *supra*. But this deficit was to a large extent counterbalanced by increased receipts under the same head in the other two circles and under (*d*) "Grazing and fodder grass" in all the circles.

		Rs.
I	—	1,19,583
II	+	37,305
III to V	+	43,606
Net result ...	—	38,672

Explanatory memorandum of variations between the actuals of 1896–97 and the revised and budget estimates of that year and the actuals of the previous year under "11. Forest-Expenditure."

(*i*) *Actuals of* 1896–97 *compared with those of* 1895–96.

The expenditure of 1896–97 compared with that of the preceding year shows an increase of Rs. 90,000 as noted in the margin.*

—	A. Conservancy and works.	B. Establishments.	Total.
	Rs.	Rs.	Rs.
* Actuals, 1895–96.	6,79,000	7,67,000	14,46,000
Do. 1896–97.	7,84,000	7,52,000	15,36,000
Difference ..	+ 1,05,000	— 15,000	+ 90,000

		Rs.
† A-I		20,000
II		9,000
VI (*c*)		5,000
VII (*a*) *and* (*b*)		23,000
VIII (*c*)		29,000
(*e*)		5,000
IX		8,000
Total ..		99,000

2. The increase under A. Conservancy and works was spread mainly over the marginally-noted heads.† Under I, the expenditure increased largely in *South Arcot* and *Salem* on account of the departmental supply of engine fuel to railway Companies; but the increase was partly counterbalanced by a decrease under (*a*) "Timber" in the *Southern Circle* owing to the curtailment of carting and sawing operations in *South Coimbatore* and *Tinnevelly* respectively. The increase under A-II was necessitated by the increase under the corresponding head of receipts. That under VI (*c*) was in consequence of the supply of tents to Forest-officers for the first time in 1896-97. The increase under VII (*a*) *and* (*b*) "Roads and buildings" was caused by extended operations. The increased expenditure under VIII (*c*) was on account of a second survey of India Party deputed during the year for forest survey operations in this Presidency; that under VIII (*e*) was due to the watering of plants in the Augusti Naugam plantation in the *Ganjám district* for a longer period than was estimated owing to failure of rains and that under IX was the result apparently of the debit to that head of the payment to the Rani of Madgole of the net revenue derived from the management of her forests in the *Vizagapatam* district.

3. The short expenditure under B. Establishments was chiefly under exchange compensation allowance, the rates during 1896–97 having been less than those during the previous year. It was also due partly to the pay of certain temporary forest subordinates in the Northern Circle having been debited during the year to A. Conservancy and works instead of to B. Establishments as in the previous year and to certain changes in the subordinate staff of the Southern Circle which resulted in a saving.

(*ii*) *Actual expenditure of* 1896–97 *compared with the sanctioned estimates of the year.*

4. The variations between the actuals and the budget estimate arranged under the main heads of "A and B" are shown in the margin. Under A. "Conservancy and works" there was a decrease under all the budget heads except II. "Timber, &c., removed by purchasers" and IX. "Miscellaneous". Under I the decrease occurred chiefly under (*a*) "Timber" and was partly counterbalanced by an increase under (*b*) "Firewood" in the Central Circle. The causes of these variations have been partly explained by the remarks under the corresponding head of receipts. They were also due to some extent (1) to the fall in the price of red sanders where a smaller quantity of that timber was removed in the *Cuddapah district*, (2) to the breach of roads in *South*

A. "Conservancy and works."		Rs.
I. Timber, &c., removed by Government Agency	—	8,647
II. Timber, &c.. removed by purchasers,	+	5,878
III to V. Other revenue	—	1,087
VII. Communications and buildings ..	—	16,995
VIII. Protection, improvement, &c., of forests	—	88,540
VI. Live and dead stock and IX. Miscellaneous	+	257
Total ..	—	1,09,134
B. "Establishments."		
I. Salaries	—	18,473
II and III. Travelling allowances and contingencies	—	6,736
Total ..	—	25,209

Canara and *Tinnevelly* which hindered carting operations and (3) to the anticipated quantity of timber not having been sawn in the last-named district for want of sawyers. The increase under A-II was mainly in *Cuddapah* and *Salem* and is attributed to the payment of commission to village officers and others who were entrusted with the issue of grazing permits. The decrease under III to V. "Other revenue" is small and calls for no remark. The short expenditure under VII. "Communications and buildings" occurred in all the three circles especially in the Northern, and is reported to be due generally to the inadequacy of establishment, to the difficulty experienced in obtaining labour, to the incompetency of the available staff to carry out works and in some cases to the funds provided for certain works having been utilized for more important works under other budget heads. Under head VIII the savings were distributed over all the sub-heads, but chiefly over (*a*), (*e*), (*e*), (*f*) and (*g*). Under (*a*) "Demarcation" the decrease is attributed mainly to the postponement of work in the marginally-noted districts owing to want of sufficient labour and to the employment of subordinates on other works and partly to the reservation of further areas having been disallowed in *Trichinopoly* and *Salem*.

Ganjám.
Vizagapatam.
Kistna.
Kurnool.
Bellary.
Nellore.
South Arcot.
South Canara.
South Malabar.
Madura.

The decrease under (*c*) was due to the Survey of India operations having been carried out at a less cost than was anticipated, to the non-entertainment of the full staff of surveyors sanctioned for the year and to the receipt in the *Central Circle* of fewer maps from the Survey of India Party than was expected. The savings under (*e*) "Sowing and planting" resulted mainly from the diminished expenditure on plantations in *North Arcot* and *South Malabar* and the reduction of municipal tax on plantations in the *Nilgiris*. The curtailment of fire-protective operations in certain districts and the reduction in the cost of fire-protection in certain others accounted for the short expenditure under (*f*) "Fire-protection"; while that under (*g*) "Other works" was chiefly owing to the non-entertainment of certain temporary establishment in *South Canara* and *Tinnevelly*.

The savings under "B. Establishment" were due to the absence on furlough of a larger number of officers than was anticipated and to the lower rates at which exchange compensation allowance was paid during the year.

5. The actuals, as compared with the revised estimate, exhibit only a decrease of Rs. 14,000 as noted in the margin. The decrease occurred principally under A-VIII (*e*) "Surveys" and was due to the Survey of India operations having been carried out at a less cost than was expected.

—	A. Conservancy and works.	B. Establishments.	Total.
	Rs.	Rs.	Rs.
Revised estimate, 1896-97	7,96,000	7,54,000	15,50,000
Actuals, 1896-97	7,84,000	7,52,000	15,36,000
Difference ..	— 12,000	— 2,000	— 14,000

Forest Department, Madras.

Receipts—IX Forest.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and Budget Estimate of 1898-99, as compared with the sanctioned and revised estimates, respectively, of 1897-98.

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
I. Timber, &c., removed by Government agency.	(*a*) Timber ..	Rs. Northern Circle .. + 2,800 Central Circle . — 10,480 Southern Circle .. + 22,900	There is an increase of Rs. 7,000 in Ganjám and an increase of Rs. 1,400 in Kistna and Rs. 1,300 in Bellary; but these increases are to a great extent counteracted by a decrease of Rs. 6,000 in Kurnool and Rs. 500 and Rs. 400 in Gódávari and Vizagapatam, respectively. The increase is expected in Ganjám by the supply of a larger quantity of sal timber to the Ordnance Department than was originally anticipated and by the sale of stock of timber in Russellkonda depôt left unsold in the previous year; in Kistna by the supply of piles to the Madras-Bezwada Railway; and in Bellary by the supply of babul logs and loppings to the Ordnance Department. The decrease is due to (1) slackness in demand on account of the prevailing distress in Kurnool; (2) to the postponement of departmental operations in Gódávari where the establishment has other important works to carry out; and (3) to the abandonment of the proposal to fell Nallamaddi timber in Vizagapatam. *Central Circle.*—A decrease of Rs. 6,400 consequent upon reduced extraction of red sanders stumps in the Cuddapah district. The total quantity extracted the previous year had not been removed by purchaser to end of June 1897. For want of purchasers in North Arcot proposed fellings of casuarina poles estimated to return Rs. 3,000 have had to be cancelled. In Salem the proposed extraction of timber from the Chitteri hills estimated to return Rs. 2,500 has had to be deferred. *Southern Circle.*—An increase of Rs. 33,100 is expected in North and South Malabar and the Nilgiris and a decrease of Rs. 10,200 in South Canara, North and South Coimbatore, Madura and Tinnevelly leaving a net increase of Rs. 22,900. The increase in South Malabar is expected from the sale of last year's stock owing to improvement of trade after plague and famine in Bombay which caused a reduction in timber sales during 1896-97. Also from the better rates for Karimpaya timber and from the disposal of teak saplings proposed to be felled in Ramalur plantation (1844). In the Nilgiris it is due to the recovery of the value of a part of last year's sale from a contractor who was unable to pay the full amount in that year. In North Malabar the additional revenue is expected to be realized by the sale of last year's stock and by supply of sleepers to Mr. Brown of Calicut. The district estimate has been reduced by the Conservator as it is unsafe to anticipate more than Rs. 38,000 in view of the probability of some of the timber not reaching in time or remaining unsold at the close of the year. The decrease in South Canara, North and South Coimbatore and Madura is due to the slack demand, and in Tinnevelly to the abandonment of proposed departmental operations in Srivilliputtúr range.	Rs. Northern Circle .. + 1,400 Central Circle .. + 6,600 Southern Circle .. — 59,000	In view to the improbability of the season continuing in the present state and to the possibility of the demand for forest produce resuming its former stage, an increase of Rs. 3,000 is expected in Kurnool from the sale of timber in the three depôts of Atmakúr, Earnapad and Rudravaram; but there is a decrease of Rs. 2,000 in Ganjám, where it is proposed to limit the Departmental fellings just to cover the supply of sal timber to the Ordnance Department whose requirements are not known but are estimated at 6,000 cubic feet. *Central Circle.*—The increase will be derived from sales of red sanders stumps and roots in Cuddapah, Rs. 4,400, and from sales of casuarina poles in North Arcot, Rs. 2,200. *Southern Circle.*—The decrease is due chiefly to the expected disposal of the whole of the old stock in South Malabar during the current year, but this will be partly counterbalanced by increased revenue anticipated (1) by the installation of machinery and consequent increase in the timber operations in South Coimbatore; (2) by the sale of mature timber from Pambar and Southern slopes reserves in Madura; (3) from the cutting and sale at better price of larger logs from Someshwar reserve in South Canara. The district estimate for South Coimbatore has been curtailed in view of the reduction of stock of timber in depôts during the current year and the decision not to devote the full allotment to replenish this season and, taking into consideration the short time the machinery will have been at work and the probable change of officer, it is scarcely probable that the full amount budgeted for by the District officers will be realized.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and Budget Estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
I. Timber, &c., removed by Government agency—*cont.*	(*b*) Firewood and charcoal.	Rs. Northern Circle.. —16,100 Central Circle .. —18,770 Southern Circle.. —31,200	*Northern Circle.*—The decrease is mainly in Bellary but slightly in Kurnool and Kistna, due in the first two districts to reduction in fellings originally proposed for want of demand for firewood on account of famine, and in Kistna to the postponement of charcoal manufacture until working plans have been framed. *Central Circle.*—Departmental supply of fuel to the Madras Railway in the Cuddapah district is to give way to supply by contractors. This explains decrease of Rs. 12,400. The demand from the South Indian Railway is also less than anticipated causing a decrease of Rs. 3,000 in South Arcot. The local supply to the distillery in North Arcot has also been stopped, as it burns coal thereby reducing the estimate in that district by Rs. 3,000. *Southern Circle.*—The decrease is chiefly expected in South Canara, Madura and Tinnevelly and is due (1) to the non-receipt of applications for erection of sandal stills in South Canara owing to the fall in the price of sandal-oil and to the unfavourable state of the Bombay market; (2) to the regulation of felling by means of simple working plans for successive years in Madura instead of non-regulated fellings as has been hitherto done without ascertaining the capability of the forest; (3) to the sale of firewood from a depôt proposed at Palamcottah in Tinnevelly having been given up for want of a suitable site and also to the increased use of contractors.	Rs. Northern Circle.. + 8,600 Central Circle .. —61,200 Southern Circle.. +14,000	*Northern Circle.*—An increase of Rs. 4,500 is expected from the proposed supply of 1,000 tons of fuel to Kurnool water works and to the Cotton Press at Nandyal and a further increase of Rs. 3,600 in Bellary from coupe fellings in Sandúr leased forests and from better sales anticipated from Bellary depôt. *Central Circle.*—The decrease is entirely due to the substitution for departmental of private supply of fuel to the Madras Railway in Salem. *Southern Circle.*—An increase is expected chiefly in the Nilgiris, Madura and Tinnevelly. In the Nilgiris it is based on the probable increased demand consequent on the advent of the railway, also on Mr. Tiveman's working plan dependent on the demand from various breweries and supply of firewood and charcoal to Commissariat and the public. In Madura it is proposed to be realised from coppice operations and additional working circles to be formed and additional coupes to be worked. In Tinnevelly the increase is based on probable demand.
	(*c*) Bamboos ..	Rs. Northern Circle. — 1,500 Central Circle. + 950 Southern Circle. + 1,680	*Northern Circle.*—The decrease occurs in Kurnool and is due to the existence in original thinnings of a large percentage of crooked and dead bamboos which find practically no sales. *Central Circle.*—The increase occurs in North Arcot and is for supply of bamboos to the Ordnance Department. *Southern Circle.*—The increase is chiefly expected in North Coimbatore from the extension of departmental felling.	Rs. Northern Circle .. + 500 Central Circle .. — 450 Southern Circle .. — 800	*Northern Circle.*—Anticipated in Kurnool from thinnings in the Chelama valley where a commencement has been made towards the improvement of the bamboo growth. *Central Circle.*—A trifling decrease due to probable reduced supply of bamboos to the Ordnance Department. *Southern Circle.*—The decrease is expected in South Malabar from the sale of bamboos used for rafting saplings at a reduced rate for want of demand.
	(*d*) Sandalwood.	Northern Circle .. .. Central Circle. — 1,050 Southern Circle + 14,000	*Northern Circle.*— *Central Circle.*—The extraction of sandalwood in the Salem district has been restricted to removals from unreserved lands bordering cultivation. *Southern Circle.*—Due to the accumulation of last year's stock in North Coimbatore and the Nilgiris and to the adjustment of the value of sandalwood shipped last year to London market from North Coimbatore.	Northern Circle .. .. Central Circle. — 4,200 Southern Circle. — 15,000	*Northern Circle.*— *Central Circle.*—It is only proposed to work out sandalwood from the unreserved lands in the Salem district. *Southern Circle.*—Due to less quantity proposed to be collected and sold in North Coimbatore and the Nilgiris, the old stock having been disposed of during the current year.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and Budget Estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
I. Timber, &c., removed by Government agency—*cont.*	(*e*) Grass and other minor produce.	Rs. Northern Circle. — 3,400 Central Circle .. — 4,150 Southern Circle. + 15,000	*Northern Circle.*—Bellary contributes to the decrease mainly, as also Vizagapatam, Gódávari and Kurnool but slightly. In Bellary Commissariat Department has made its own arrangements to collect and remove the estimated quantity of grass and there is therefore no necessity for departmental collection and supply; in Vizagapatam departmental collection of seigniorage on minor produce has been given up and the right of such collection sold on contract; in Gódávari no sales are expected for gallnuts owing to the absence of demand and the very low prices ruling in the market; and in Kurnool there is no crop owing to the failure of the rains. *Central Circle.*—The failure of the gallnut crop in Cuddapah accounts for a decrease of Rs. 2,250 and the low prices ruling for nux-vomica and the poor crop generally of minor produce generally in Nellore accounts for the balance. *Southern Circle.*—The increase is chiefly expected (1) in South Canara from the increased quantity of catechu to be manufactured and better price to be obtained for it; (2) in North Malalar from the sale of gum kino collected during the last and current years and prices realized; and (3) in North Coimbatore from the sale of gallnuts and other produce collected departmentally last year. The above increase will be partly reduced by decrease expected in South Coimbatore from throwing open of lands on Anamalais for coffee cultivation which affected the collection directly owing to the absence of Kaders on coffee works on the new estates. It is also due to the original estimate being fixed too high.	Rs. Northern Circle .. .. Central Circle .. + 250 Southern Circle .. + 300	*Northern Circle.*—No variations. *Central Circle.*—Calls for no explanation. *Southern Circle.*—An increase is expected (1) in South Canara from the expansion of cinnamon still industries; (2) in North Malabar from the supply of gum kino at a higher rate; (3) in South Coimbatore from cardamoms, a better crop of which may be expected next year.
II. Timber and other produce removed from the forest by consumers or purchasers.	(*a*) Timber ..	Rs. Northern Circle — 24,000 Central Circle .. + 100 Southern Circle — 1,000	*Northern Circle.*—The decrease is anticipated in all districts except in Gódávari where an increase of Rs. 5,000 is expected chiefly from the sale of teak timber in the unreserved forests of Polavaram and Bhadráchalam divisions not originally proposed. The decrease is generally due to slackness in demand on account of the prevailing drought and to the concessions granted under the rules. The revised estimate is calculated with reference to the actuals of the first four months of the current year and those of the previous year. *Central Circle.*—Explanation unnecessary. *Southern Circle.*—A decrease of Rs. 4,200 is expected in the Nilgiris, North Coimbatore and Madura, and an increase in South Canara, South Coimbatore and Tinnevelly leaving a deficit of Rs. 1,000. The decrease in the Nilgiris and Madura is due to slack demand while that in North Coimbatore to the first-class timber being worked departmentally. The increase in Tinnevelly is due to the proposed sale of timber on contract in lieu of departmental operation, while for South Canara and South Coimbatore the figures have been based partly on the past year's actuals and partly on the existing demand.	Rs. Northern Circle + 13,500 Central Circle + 11,400 Southern Circle + 1,500	*Northern Circle.*—The increase is distributed over all the districts except Kistna and Gódávari where the revised estimate figures are adopted. It is expected that with better supervision which the increased establishment will afford and the probability that the state of the season during 1898-99 will be normal, there will be better demand for timber and other produce and consequent increase in revenue. The estimate is based on the actuals of 1895-96 because 1896-97 was one of drought and there was very little demand for forest produce. In Ganjám and Kurnool sales of larger quantities of timber are anticipated. In Vizagapatam the limits of Mokasa forests will be defined during the present settlement and the prevailing timber thefts put a stop to. In Bellary it is expected that larger number of lands will be applied for for cultivation and the tree growth thereon assessed. Hence an increase in the above two last named districts. *Central Circle.*—The increase is expected in the Cuddapah (Rs. 5,000) and Salem districts (Rs. 6,000). The first will, it is presumed, have partially recovered from the effects of the famine. In Salem the increase will be derived from revenue collected by the civil authorities. *Southern Circle.*—The increase chiefly occurs in South Coimbatore and is based on the last year's actuals.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and Budget Fstimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
II. Timber and other produce removed from the forests by consumers or purchasers—*cont.*	(*b*) Firewood and charcoal.	Rs. Northern Circle. — 10,500 Central Circle. + 13,050 Southern Circle. + 6,100	*Northern Circle.*—There is a falling off in Vizagapatam, Kurnool, Ganjám, Kistna and Bellary but mainly in the first named district. It is attributed to the closure of two coupes to felling in Vizagapatam, to slackness of demand on account of famine in Kurnool and Ganjám and to the reduction in sugarcane cultivation and to the consequent reduced demand for firewood for purposes of sugar manufacture in Bellary. In Kistna the receipts are estimated with reference to past and latest actuals. The increase in Gódávari is the result of the change in the system of crediting revenue from the tree growth on lands assigned for cultivation from "Land Revenue" to "Forests." *Central Circle.*—The increase will be derived mainly from revenue collected by the civil department being value of growth upon land taken up for permanent cultivation. *Southern Circle.*—The increase is chiefly due to the cutting of fuel in certain coupes of South Coimbatore and Tinnevelly on contract instead of departmentally.	Rs. Northern Circle. + 11,500 Central Circle. + 31,450 Southern Circle. + 1,300	*Northern Circle.*—Here again an increase is proposed in all the districts except in Bellary where the estimate is the same as the revised estimate. Kistna contributes Rs. 4,000, Vizagapatam, Gódávari and Kurnool each Rs. 2,000 and Ganjám Rs. 1,000. The increase in Kistna is expected from better sales of firewood in Bandar as the clearing up of the silt in the main creek between Bandar and Divi will greatly facilitate the transport of fuel to that place where there is good demand; in Gódávari from the sale of a coupe in Devancheruvu reserve; and in the other districts from better removals anticipated with increased supervision. *Central Circle.*—An increase will be obtained in the Salem district from sale of coupes for fuel supply to the railway. South Arcot will also constribute an increase of Rs. 6,300 from sale of coupes of compartments under the provisional working plans already approved. *Southern Circle.*—The increase is chiefly expected in Madura from babul in tank-beds.
	(*c*) Bamboos ..	Rs. Northern Circle. — 13,600 Central Circle. + 4,250 Southern Circle. — 2,500	*Northern Circle.*—Gódávari, Kurnool, Vizagapatam and Ganjám show a decrease, but on the other hand Kistna an increase. In Gódávari it is expected that the enhancement of rates for bamboos in Devipatnam would lower the receipts as a temporary measure; in Kurnool and Ganjám the decrease is the result of poor demand on account of the prevailing distress, and in Vizagapatam the stock of bamboos in accessible localities has been exhausted and the supply of bamboos has diminished. The increase in Kistna is hoped for from the sale by auction of the maximum yield of bamboos in certain compartments of Kondapalle and Kondavid reserves. *Central Circle.*—The increase will be derived from the sales in the North Arcot and Salem districts. Prices realised have been higher than was anticipated. *Southern Circle.*—Due chiefly to the extension of departmental felling in North Coimbatore.	Rs. Northern Circle. + 7,000 Central Circle. + 4,100 Southern Circle. + 1,200	*Northern Circle.*—The increase occurs in Gódávari, Kurnool, Ganjám and Vizagapatam but notably in Gódávari. The increase in Vizagapatam is expected from the imposition of enhanced rates to maintain a regular supply of bamboos, while that in other districts is generally due to the increased demand anticipated. *Central Circle.*—An increased demand for bamboos in Cuddapah will yield Rs. 1,000. In Trichinopoly sales from the Pachamalai hills are expected to furnish Rs. 1,300 increase. Sales of bamboo blocks in Salem represent the balance. *Southern Circle.*—The increase which occurs in South Malabar, the Nilgiris, South Coimbatore, Madura, &c., is small and requires no explanation.
	(*d*) Grazing and fodder grass.	Rs. Northern Circle. — 32,000 Central Circle. — 5,700 Southern Circle. + 2,900	*Northern Circle.*—This abnormal decrease is the result of the privilege of free grazing granted in the Ceded Districts under the orders of the Board and of a similar concession granted in Kistna under the orders of the Collector for a period of two months. The decrease in the above districts is to a little extent covered by the increased receipts in Vizagapatam and Gódávari. In the former it is expected from the levy of enhanced rates of grazing fees while in the latter from a similar cause and from the proposed lease of Koringa reserve. *Central Circle.*—Opening reserves in the Cuddapah district to free grazing accounts for the decrease. *Southern Circle.*—There will be an increase of Rs. 4,000 in North Coimbatore, Madura and Tinnevelly and decrease of Rs. 1,100 in North Malabar and Nilgiris. The increase is expected from throwing open to grazing of some of the reserves in plain taluks of North Coimbatore and from the anticipated demands in Madura and Tinnevelly. The expected decrease in North Malabar is based on the last year's actuals while that in Nilgiris is due to the introduction of new grazing rules and consequent reduction in fee and revision of rates.	Rs. Northern Circle. + 42,500 Central Circle. + 32,200 Southern Circle. + 6,400	*Northern Circle.*—This large increase is distributed thus: Bellary Rs. 18,000, Kurnool Rs. 15,000, Kistna Rs. 3,500, Gódávari and Anantapur each Rs. 3,000. The increase in Gódávari is expected to accrue from the levy of enhanced rates of grazing fees on cattle going to Rampa and in other districts it is estimated on the assumption that the year will be a favourable one and that no concessions in the matter of grazing will be granted as in the current year. *Central Circle.*—Grazing fees will be again charged in Cuddapah and are expected to realize Rs. 30,000. Increased area of reserved forests and better supervision in Chingleput will provide Rs. 1,200, the balance is expected in Trichinopoly from additional reserved forests. *Southern Circle.*—Expected chiefly in North Coimbatore from opening of some reserves in the Erode range and from increased rate of fees to be charged in the upland taluks of the division.

Conservator's explanations of variations in the Revised Estimate of 1897-98 and Budget Estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
II. Timber and other produce removed from the forest by consumers or purchasers—*cont.*	(*e*) Other minor produce.	Rs. Northern Circle. — 24,000 Central Circle .. — 28,800 Southern Circle. — 5,000	*Northern Circle.*—There are variations in all the districts except in Gódávari where the sanctioned estimate remains unaltered. Kurnool, Bellary and Ganjám show a decrease of Rs. 46,000 while Kistna, Vizagapatam and Anantapur an increase of Rs. 22,000. The heavy deficit (Rs. 29,000) in Kurnool is attributed to the poor sales of tangedu and to the failure of tamarind and other crops from want of timely rains, and that in Bellary to the possible defaults in the payment of instalments by tangedu bark contractors and to the low prices expected for other minor produce on account of bad season. In Ganjám the receipts from date trees and rella bark were over-estimated; hence the decrease. The large increase of Rs. 20,000 in Kistna is expected to be realized from date tree revenue hitherto credited to Land Revenue being credited to "Forests." The increase in Vizagapatam is due to better prices obtained in the sales of minor produce in Golgonda and of rella bark in Palkonda, and that in Anantapur is expected from the collection of last year's outstandings from tangedu bark contractors. *Central Circle.*—The generally unfavourable season caused failure of fruit crops which consequently realized only small sums. The leases of *cassia auriculata* have also fallen off in nearly all districts. *Southern Circle.*—The decrease is chiefly due to the departmental collection of minor produce in North Coimbatore and will be partly counterbalanced by an increase in Madura to be obtained from manure leaves on lands under Periyár irrigation.	Rs. Northern Circle. + 14,000 Central Circle .. + 51,800 Southern Circle. — 2,400	*Northern Circle.*—An increase of Rs. 32,000 is expected: in Kurnool Rs. 15,000: Gódávari, Kistna and Bellary Rs. 5,000 each, and in Vizagapatam Rs. 2,000, but these increases will to a great extent be counterbalanced by a decrease of Rs. 18,000 in Anantapur. The increase is expected in Kurnool and Bellary from better prices expected in tangedu sales and in Gódávari from the levy of seigniorage on minor produce coming from Rampa. In Vizagapatam the abandonment of departmental collection of seigniorage on minor produce and the sale of the right of such collection on contract fetch not only better returns but also appeared to have gained the satisfaction of hill-men. The explanation given in the revised estimate for the increase in Kistna applies here also. The decrease in Anantapur is attributed to the fact that receipts from date trees will be considerably affected if tree-tax system is introduced. *Central Circle.*—It is expected Cuddapah will have resumed its normal condition and there will be an increase of Rs. 35,000. In Nellore the taluks to be sold for extraction of *cassia auriculata* contain a larger supply of this shrub, this with the increase in the mica industry will yield an increase of Rs. 14,650. Chingleput sales of *cassia auriculata* will furnish the balance. *Southern Circle.*—Chiefly due to anticipated reduction from the minor produce collection in the Kodaikánal range of the Madura district.
III. Confiscated drift and waif wood.	....	Rs. Northern Circle. + 1,800 Central Circle .. + 1,000 Southern Circle. + 650	*Northern Circle.*—The increase occurs in Gódávari and Vizagapatam but chiefly in the former and is estimated with reference to past actuals. *Central Circle.*—A variable figure—increase based upon actuals and seizures of red sanders in the Cuddapah district. *Southern Circle.*—The increase occurs chiefly in South Canara owing to the confiscation of timber in a case of illicit felling.	Rs. Northern Circle. — 1,400 Central Circle .. — 920 Southern Circle. — 1,000	*Northern Circle.*—The decrease is mainly in Gódávari where it is proposed to sell the right of collection of driftwood on contract. *Central Circle.*—No large confiscations of red sanders are anticipated in Cuddapah. *Southern Circle.*—Requires no explanation.
V. Miscellaneous.	....	Northern Circle. + 7,500 Central Circle .. — 3,400 Southern Circle. + 18,470	*Northern Circle.*—There is an increase of Rs. 1,500 under (*a*) fines and forfeitures in Anantapur, of Rs. 3,000 in Bellary, and of Rs. 1,500 in Gódávari under (*e*) other sources. The increase in Anantapur is expected from the fines inflicted for the infringement of rules relating to the tapping of date trees being credited to Forests, and in Gódávari and Bellary from heavy collections of compounding fees. These increases are justified by past and latest actuals. *Central Circle.*—Reduction in sums realized as compensation for forest offences. *Southern Circle.*—The increase is chiefly expected from the sale of young elephants in North Malabar and from the Anamalai land applications in South Coimbatore. The district estimate for North Malabar has been reduced being over-estimated and no credit can be given for the animals transferred from one district to another in the same department.	Northern Circle. — 2,600 Central Circle .. — 1,530 Southern Circle. — 8,500	*Northern Circle.*—The decrease occurs mainly in Bellary and Anantapur where the heavy collection of compounding fees and fines will have a deterrent effect in the frequent occurrence of offences and will reduce the receipts. *Central Circle.*—It is hoped forest offences will decrease and a smaller amount will be realized as compensation. *Southern Circle.*—The decrease chiefly represents the reduction in revenue expected from Anamalai leases.

Forest Department, Madras.

EXPENDITURE—11. FOREST—A. "CONSERVANCY AND WORKS."

CONSERVATORS' explanations of variations in the Revised Estimate of 1897-98 and the Budget Estimate of 1898-99, as compared with the sanctioned and revised estimates of 1897-98, respectively.

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 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.	....	Rs. Northern Circle — 5,950 Central Circle — 8,230 Southern Circle — 18,420	*Northern Circle.*—The revised estimates under the several sub-heads have been regulated with reference to the variations under the corresponding heads of receipts. *Central Circle.*—The decrease is chiefly due to the decreased supply of fuel departmentally to railways and others as explained under corresponding head of revenue. In collection of minor produce there is also a saving of Rs. 2,500. *Southern Circle.*—The revised estimates under the different sub-heads has been regulated generally with reference to remarks under the corresponding heads of receipts. A saving of Rs. 1,400 is expected in South Malabar from a smaller number of saleable saplings floated down to Kallai depôt, but this will be more than counterbalanced by an increase in the Nilgiris required for felling operations in Ootacamund and Coonoor ranges to keep sufficient stock of dry-wood on hand for supply to Commissariat and the public.	Rs. Northern Circle + 11,950 Central Circle — 30,690 Southern Circle + 24,700	*Northern Circle.*—The increased provision under the different sub-heads is justified by the increased receipts expected under the corresponding heads of revenue. *Central Circle.*—(*a*) Rs. 6,460 — an increase of Rs. 5,400 required in Cuddapah to pay for extraction of dead red-sanders. Rs. 1,100 necessary to cover cost of felling casuarina poles. (*b*)—37,830. The deficit in consequent upon decreased supply of railway fuel in Salem by departmental agency. (*c*)—20 calls for no remark. (*d*)—400 explained under corresponding head of revenue. (*e*) + 1,100. Collection of gall-nuts in Cuddapah—Rs. 100. Collection of soapnuts and nux-vomica in Nellore—Rs. 1,000. *Southern Circle.*—Although the budgeted revenue for next year shows a deficit when compared with the revised estimate of the current year due, as already explained, to the disposal of old stock in the different districts in the latter, the expenditure under the different sub-heads of A-I has been regulated according to probable requirements. The increase has been provided for chiefly under (*a*) "timber" for the supply of blackwood to the Ordnance department in Nilgiris and for carrying out increased timber operations owing to the installation of the machinery in South Coimbatore and *d*) "sandal wood" for the purchase of sandal trees on patta lands in North Coimbatore to prevent frauds committed, restricting the cutting to dead and dying trees and roots of trees previously cut and to mature trees.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and the Budget Estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
II. Timber and other produce removed from forests by consumers or purchasers.	....	Rs. Northern Circle + 200 Central Circle + 2,240 Southern Circle — 4,480	*Northern Circle.*—There has been an increase of Rs. 1,400 in Bellary and Rs. 1,000 in Vizagapatam almost counterbalanced by a decrease of Rs. 1,000 in Ganjám, Rs. 700 in Gódávari and Rs. 500 in Kistna, the net result being an increase of only Rs. 200. The increase is due to the entertainment of large temporary establishment for the purposes of enumeration of date trees in Bellary and for general protection in Vizagapatam; while the decrease is due to the absorbtion of certain temporary Deputy Rangers for whom provision was made in the budget estimate into the permanent scale.	Rs. Northern Circle + 4,300 Central Circle + 2,210 Southern Circle — 2,100	*Northern Circle.*—Gódávari and Kurnool show an increase of Rs. 6,000, while Bellary and Ganjám a saving of Rs. 1,700. The increase of Rs. 3,400 in Gódávari is to meet the cost of additional establishment of seventeen tannadars and four permit gumastahs, the former for checking the forest produce at the frontier of Rampa country and at the borders of Nizam's dominions and adjoining districts, while three of the latter for the issue of permits at some of the important stations and the fourth for the check of permits in the District Forest-office. The entertainment of grazing gumastahs in Kurnool sanctioned lately necessitates the increased provision in that district. The saving is expected from the abolition of the temporary posts sanctioned for the enumeration of date tree in Bellary and from employment of smaller staff of watchers in Ganjám.
	....	..	*Central Circle.*—A small increase representing commission to tannadars and permit issuing officers employed in checking removal of produce from coupes, &c.	....	*Central Circle.*—The increase in revenue under this head carries with it a corresponding small increase for cost of collection.
	....	..	*Southern Circle.*—The saving is chiefly in South Canara due partly to the reduction in the temporary watchers on the re-organization of executive staff and partly to the debit of pay of watchers proposed to be retained to assist the permanent guards, to B-I (*c*) during the latter half of the current year under the recent ruling of the Government of India.	....	*Southern Circle.*—The decrease is, as stated under revised estimate, due to the debit of pay of watchers in South Canara to B-I (*c*) during the whole year.
III. Confiscated drift and waif wood.	....	Northern Circle — 150 Central Circle — 100 Southern Circle + 90	*Northern Circle.*—Calls for no remarks .. .. *Central Circle.*—Based upon actuals of 1896-97 .. *Southern Circle.*— Do.	Northern Circle .. — 750 Central Circle .. + 50 Southern Circle .. — 100	*Northern Circle.*—The saving occurs in Gódávari and is due to the substitution of the contract system for departmental system of collection. *Central Circle.*—No remarks. *Southern Circle.*—No remarks.
V. Rent of leased forests.	....	Southern Circle + 1,200	*Southern Circle.*—Due to additional amount of Kuttikanam (stump fee) to be paid to the jenmies in South Malabar.	Southern Circle .. — 1,200	*Southern Circle.*—Due to less Kuttikanam to be paid to the jenmis in South Malabar.
VI. Live and dead stock.	(*a*) Purchase of cattle.	Southern Circle + 1,400	*Southern Circle.*—Required for elephant catching operations in North Malabar.	Southern Circle .. — 200	*Southern Circle.*—The variation being small requires no explanation.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and the Budget Estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
VI. Live and dead stock—*cont.*	(*b*) Feed and keep of cattle.	Rs. Northern Circle. — 800 Southern Circle + 3,500	*Northern Circle.*—Consequent on the death of the elephant attached to the Ganjám district. *Southern Circle.*—Due to the feed and keep of extra elephants in North Malabar, disposal of animals proposed for sale or transfer to other departments being delayed pending selection by the Government Agents and Police.	Rs. Northern Circle. + 100 Southern Circle .. + 800	*Northern Circle.*—The variations are small and requires no explanation. *Southern Circle.*—This is a fluctuating item and requires no explanation.
	(*c*) Stores, tools and plant.	Northern Circle + 100 Central Circle + 1,600 Southern Circle + 6,700	*Northern Circle.*—Requires no explanation. *Central Circle.*—Increase represents cost of boat sanctioned for the Nellore district. *Southern Circle.*—The additional sum is required to meet the cost of machinery and its carriage to Mount Stuart and pay of fitters, &c., in South Coimbatore.	Northern Circle + 100 Central Circle — 2,300 Southern Circle — 21,500	*Northern Circle.*—The variations are small and require no explanation. A provision of Rs. 3,000 is as usual made under "direction" for the purchase of tents. *Central Circle.*—The allotment only provides for purchase of small plant for all districts. *Southern Circle.*—No such extraordinary item as purchase of machinery is being proposed except a small provision made under each district to meet the cost of any instruments to be purchased. Rs. 2,000 has been provided under direction for the purchase of tents to be supplied to officers.
VII. Communications and buildings.	(*a*) Roads and bridges.	Northern Circle + 8,700 Central Circle — 3,500 Southern Circle + 1,850	*Northern Circle.*—Kurnool proposes an increase of Rs. 6,000 and Kistna Rs. 3,000, while Vizagapatam a decrease of Rs. 300. The sanctioned estimate is raised both in Kistna and Kurnool to meet the cost of roads already sanctioned and commenced and the reduction proposed in Vizagapatam is warranted by past actuals. *Central Circle.*—Provision was made in the sanctioned estimate for construction of a road to the Chitteri hills in the Salem district. It has been found an officer cannot be spared for this work, hence the saving. *Southern Circle.*—There is an increase of Rs. 6,000 and a decrease of Rs. 4,150. The saving is chiefly due to non-carrying out of the works provided for in Madura; and for the non-utilization of the full amount provided for a road in South Canara. This will be more than counterbalanced by increase required in North Coimbatore (Rs. 3,000) chiefly for payment of balance amount due to Mr. Morris for the Gundila Valley road trace and in Tinnevelly (Rs. 3,000) for the Kodamadi road extension and for completing incomplete capital works of last year and for the construction of a bridge across the new Papanasam road urgently required.	Northern Circle + 7,800 Central Circle + 4,150 Southern Circle + 5,400	*Northern Circle.*—An increase is proposed in Kurnool, Gódávari, Anantapur, Bellary and Vizagapatam but notably in the first two districts where roads are badly wanted to open up the extensive important forests. It may be possible that with increased staff sanctioned lately better supervision and progress can be hoped for in this important branch of work. Some new works are proposed in the Nallamalais in Kurnool and in Ernagudum, Rajahmundry and Peddapur ranges in Gódávari. The upkeep of existing roads and a few new works are provided for in the other districts. *Central Circle.*—The excess is to meet the cost of the road to the Chitteri hills in the Salem district which has had to be postponed from 1897-98. *Southern Circle.*—The increase is mainly proposed— (1) for the construction departmentally of a portion of Wandri-Yelgit road (the district board having declined to do) as well as other roads in the Uppinangadi range, South Canara district, required primarily for timber transport; (2) for metalling in parts some of the roads in North Malabar; (3) for the completion of the Benne road in Nilgiris; and (4) for conversion into cart roads a portion of Dhimbum-Talamalai bridle-path and Gundila valley trace in North Coimbatore.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and the Budget Estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
VII. Communications and buildings—*cont.*	(*b*) Buildings.	Rs. Northern Circle + 1,600 Central Circle — 20 Southern Circle + 9,350	*Northern Circle.*—An increase of Rs. 1,500 is proposed in Kistna and a further increase of Rs. 1,000 in Ganjám, Gódávari and Anantapur counterbalanced by a decrease of Rs. 1,000 in Vizagapatam and Kurnool, the net result being an increase of Rs. 1,600. The increase in Kistna is provided for the construction of certain range camps and in other districts for the repairs of existing, buildings. The decrease is generally due to the establishments being engaged on more important works. *Southern Circle.*—Required for the completion of last year's incomplete buildings and for the improvement and additions proposed to be carried out in the several districts.	Rs. Northern Circle + 8,200 Central Circle + 2,190 Southern Circle + 4,200	*Northern Circle.*—Here again Gódávari and Kurnool contribute to the increase. In the former many new works have been proposed in all the ranges and in the latter an inspection camp at Ramanakatva and certain rest-houses. *Central Circle.*—The increase is to provide for erection of rest-houses in the Nellore district where they are badly required and for the construction of out-houses to the existing bungalows in North Arcot. *Southern Circle.*—The increase is mainly proposed for the construction of rest-houses—three in South Canara and two in North Coimbatore—and for a pukka range quarters for the Begur Range in North Malabar and for improving the Nilambur Range quarters for locating the District Forest-office and for the maintenance of existing buildings. The district estimate for South Coimbatore provides for a very large programme of works which the Conservator is not prepared to approve on the information supplied. The Conservator considers that Rs. 6,000 is as large a sum as is compatible with our present requirements, and it is certain that many of them would not be executed in the year for want of supervising establishment, and it is to be noted that none have been estimated for.
	(*c*) Other works.	Rs. Northern Circle + 1,900 Southern Circle + 2,690	*Northern Circle.*—The increase is in Kistna and Kurnool due in the former to the construction of two wells at Kurugallu and Nagalapuram and to the purchase of a few sets of Abyssinnian tube wells for experimental purposes and in the latter to the expected completion of the works in hand. *Southern Circle.*—Required for carrying out certain additional works in connection with the setting up of machinery on the Anaimalais in South Coimbatore.	Rs. Northern Circle + 7,900 Central Circle + 30 Southern Circle — 2,100	*Northern Circle.*—There is an increase of Rs. 6,000 in Kistna and a further increase of Rs. 1,900 in Kurnool and Gódávari. In Kistna it is proposed to construct a bund costing Rs. 24,000 along creek from Bandar Fort to Hamsaladivi in three years commencing from 1898-99 and for this a provision of Rs. 8,000 has been made. This has been provisionally approved by the Conservator, but at any rate the subject requires careful consideration before the work can be undertaken. In Kurnool it is proposed to improve the water-supply in Nallamalais by the formation of reservoirs to provide water for cattle during the times of scarcity and in Gódávari to construct a well in Pulsumamidi, hence the increase. *Central Circle.*—Remarks unnecessary. *Southern Circle.*—No special works are proposed to be carried out except the sinking of wells in South Canara and North Malabar and other usual petty works.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and the budget estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
VIII.—Demarcation, improvement and extension of forests.	(*a*) Demarcation.	Rs. Northern Circle + 950 .. Southern Circle — 5,450 ..	*Northern Circle.*—Kistna shows an increase of Rs. 2,750, while Kurnool a decrease of Rs .1,750. It is expected in Kistna that, with the increased establishment sanctioned lately, better progress can be shown and the latest actuals justify the provision. In Kurnool the Range officers will be engaged with road works and India Survey Party and much progress cannot therefore be expected under "Demarcation." *Southern Circle.*—A decrease is expected in North Malabar, Nilgiris, North Coimbatore and Madura, and an increase in South Malabar. The decrease is due to the postponement of final demarcation of the Padri block in North Malabar, its abandonment being under consideration; of South-East Wynaad block and Wenlock Downs in Nilgiris, the final notification for them may not be published during the current year. In North Coimbatore the funds provided under this head is proposed to be utilized towards other urgent works, and in Madura the estimate has been based on the actual requirements.	Rs. Northern Circle .. + 2,250 Central Circle .. + 1,350 Southern Circle .. — 900	*Northern Circle.*—The increase occurs in Bellary, Gódávari and Vizagapatam and is due to the proposal to carry out the permanent demarcation of reserves already finally notified or expected to be notified within 1898-99 and to the upkeep and maintenance of the existing boundary marks and lines. *Central Circle.*—In Cuddapah an increased provision is necessary. The Survey of India Party will be working in the district and demarcation will have to be pushed on. In Nellore it is presumed several of the proposed reserves will have been sanctioned entailing increased expenditure. *Southern Circle.*—Provision has been made generally for the reclearing of boundary lines, maintaining, repairing and rectifying the existing boundary lines and cairns and for the final demarcation of certain reserves in the Nilgiris to be notified under section 16.
	(*b*) Forest settlement and compensation for lands and rights.	Rs. Northern Circle + 1,600.. Central Circle + 250. Southern Circle + 5,000..	*Northern Circle.*—The increase occurs in Vizagapatam and Kurnool and is provided for the acquisition of enclosures within the reserves under settlement. *Central Circle.*—A variable item. Increase based upon actuals up to date. *Southern Circle.*—Required for the acquisition of tamarind trees in Tinnevelly and for payment of compensation awarded by the District Court to kurichers for surrendering their claims over the permanent improvement on the lands occupied by them in the Kanoth proposed extension reserve, North Malabar division, which has been omitted from the district revised estimate.	Northern Circle.. — 1,000 Central Circle .. — 850 Southern Circle .. — 4,600	*Northern Circle.*—The estimate is regulated with reference to the progress in settlement and to the expected acquisition of lands. *Central Circle.*—Under present rules as far as possible all cultivated land is being excluded from proposed reserved forests. *Southern Circle.*—Provision has been made for the acquisition of a depôt site in South Coimbatore.
	(*c*) Surveys ..	Rs. Northern Circle + 300.. Central Circle .. .. Southern Circle — 905..	*Northern Circle.*—Due to the employment of a surveyor in Gódávari and an additional surveyor in Ganjám. There will be a saving of Rs. 1,000 in Kurnool due to the debit of the pay of certain foresters provided for under this head to another head of service. *Central Circle.*—The figures of the sanctioned estimate have been retained for the cost of survey of India Party. No other figures are available. *Southern Circle.*—Requires no explanation. *Note.*—No reply has been received from the surveyor-General to this office wire and so the budget figure for the Survey of India has been retained.	Rs. Northern Circle.. —46,200 Central Circle .. + 400 Southern Circle .. + 2,200	*Northern Circle.*—No provision is made for the India survey, as the Conservator is not aware of the probable amount of charges. *Central Circle.*—To meet the cost of draughtsman in Nellore to be employed in preparing plans of land taken up for Mica mining. No provision has been made for the Survey of India Party. *Southern Circle.*—The sanctioned temporary staff of surveyors and draughtsmen and their establishment has been provided for. *Note.*—In the absence of information, the Board will kindly enter the figure for the Survey of India.
	(*d*) Working plans.	Northern Circle — 500.. Central Circle — 520.. Southern Circle — 800..	*Northern Circle.*—The saving is expected in Kistna where the temporary Foresters for whom provision was made in the budget estimate will not be employed in consequence of the permanent establishment having been strengthened. *Central Circle.*—Reduction based upon actuals of previous year. *Southern Circle.*—	Northern Circle.. + 100 Central Circle .. + 170 Southern Circle .. + 1,200	*Northern Circle.*—No remarks. *Central Circle.*—Explanation unnecessary. *Southern Circle.*—Required for the preparation of more plans.

Conservators' explanations of variations in the revised estimate of 1897-98 and the budget estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	(*e*) Sowing and planting.	Rs. Northern Circle + 350.. Central Circle — 330.. Southern Circle — 3,100..	*Northern Circle.*—There is an increase of Rs. 1,000 in Kistna and a decrease of Rs. 500 in Anantapur. The increase in the former is justified by past actuals while the decrease in the latter is due to the abandonment of the proposal to plant up dates from want of rains. *Central Circle.*—No explanation necessary .. .. *Southern Circle.*—The saving expected is from the maintenance charges for plantations in South Malabar and from carrying out sowing and planting operations in the Singara tope working circle in South Coimbatore on a very small scale, and from giving up of the proposal of extensive planting operations in the Kudrimaleteri reserve of the Tinnevelly district.	Rs. Northern Circle. + 17,750 Central Circle .. + 1,330 Southern Circle ..	*Northern Circle.*—Bellary proposes an increase of Rs. 18,9 0 and Kistna, Kurnool and Anantapur a small increase. In Bellary the Collector provides Rs. 40,000 for fencing, ploughing and sowing 20,000 acres with a view to forming fuel and fodder reserves in Adóni, Alúr and Bellary taluks. The Conservator approves of the principle but thinks that the staff is too small to do all that is proposed and as a beginning he has provided Rs. 20,000. There is a saving of Rs. 3,400 in Ganjám due to the stopping of further planting works in Augustinowgam plantation. *Central Circle.*—The increase is provided to carry out works of reboisment in the plain reserves in North Arcot. *Southern Circle.*—The variations between the district and circle estimates, being small do not call for any special remarks.
	(*f*) Protection from fire.	Northern Circle + 1,200.. Central Circle — 1,600.. Southern Circle — 570..	*Northern Circle.*—The increase is in Gódávari and Ganjám due in both to the employment in the last fire season of a large patrolling establishment on account of the dryness of the weather. *Central Circle.*—Based upon actuals up to date and of previous year. With demarcation, settlement, &c., still going on in the Cuddapah and Salem districts, the proposed extension of fire-protective measures cannot be undertaken. *Southern Circle.*—No explanation necessary ..	Northern Circle.. + 100 Central Circle .. + 700 Southern Circle.. + 300	*Northern Circle.*—The difference is small and calls for no remarks. *Central Circle.*—An addition of Rs. 500 has been made in Salem to provide for more extensive protective operations. *Southern Circle.*—No explanation necessary.
	(*g*) Other works.	Northern Circle + 1,000.. Central Circle — 1,000.. Southern Circle — 7,150..	*Northern Circle.*—Kistna shows an increase of Rs. 1.500 and Kurnool a decrease of Rs. 400. The increase in Kistna is due to the provision having been made for the clearing of prickly-pear in Bapatla and for the fencing of some of the babul reserves. *Central Circle.*—Reduction due to abolition of temporary establishments. *Southern Circle.*—Chiefly for the transfer of the pay of reserve watchers to B.I.C. under the recent India Government Order for the last half of the current year.	Northern Circle.. + 1,800 Central Circle .. + 990 Southern Circle.. — 8,000	*Northern Circle.*—Due to the provision made for a larger staff of watchers. *Central Circle.*—A small increase divided over several districts for petty works of improvement. *Southern Circle.*—The large decrease is due to the debit of reserve watcher's pay to B.I.C. for the whole year. It is stated in North Malabar that creeper cutting hitherto done departmentally will be done by contractors by allowing them to fell and remove dead and fallen trees.

Conservators' explanations of variations in the revised estimate of 1897-98 and the budget estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
IX. Miscellaneous	....	Rs. Northern Circle.. + 1,390 Central Circle .. — 590 Southern Circle .. — 760	*Northern Circle.*—(*a*) + 1,000. The increase is in Anantapur and is provided for to meet the cost of the trial of certain subordinates prosecuted. (*b*) + 390. Variations are small. *Central Circle.*—A variable item—savings based upon actuals. *Southern Circle.*—The variations do not call for any special remarks.	Rs. Northern Circle.. — 400 Southern Circle.. — 1,000	*Northern Circle.*—(*a*)—750. The decrease is in Anantapur and calls for no explanation. (*b*) + 350. Variations are small. *Southern Circle.*—No remarks.
			B. Establishments.		
	Salaries ..	Northern Circle.. — 9,700 Central Circle .. — 16,800 Southern Circle.. + 2,800	*Northern Circle.*—There is a saving of Rs. 8,100 under superior officers due to no provision being made for the pay of Mr. Hooper, Deputy Conservator, First Grade, as there is no likelihood of his return to this circle within the year. *Central Circle.*—The decrease is due to the following:— Absence of Mr. Foulkes in Cochin for three months. Transfer of Mr. Wood to Southern Circle for four months. Retirement of Mr. Brougham. Absence of Mr. Hayne on furlough. Absence of Mr. Carroll on sick leave. *Southern Circle.*—The small increase under "Conservator" is on account of the subsidiary leave allowance to be paid to the Acting Conservator (Mr. Hooper). The increase under "Superior officers" is due (1) to the transfer of a Fourth-grade Deputy Conservator (Mr. Jackson) to this circle; (2) to the posting of a First-grade Assistant Conservator (Mr. Wood) for three months and (Mr. C. Brown) for seven months, temporarily to this circle; (3) to the promotion of Mr. P. M. Lushington to Third-grade Deputy Conservator; (4) to the acting promotion of officers; (*b*) to the provision made for the local allowance to Mr. Tireman, District Forest-officer, North Malabar, for six months at 100 a month. But this will be partly reduced by the absence of Mr. Hadfield, Second-grade Deputy Conservator, on furlough and the transfer of Mr. H. F. Arbuthnot to Northern Circle.	Northern Circle. + 19,000 Central Circle .. + 5,900 Southern Circle.. + 4,690	*Northern Circle.*—Due to the provisions made for the pay of Mr. Hooper. *Central Circle.*—Due to provision of pay of Messrs. Foulkes, Wood and Carroll throughout 1898-99 and acting allowance of Mr. Brasier for whole year instead of for seven months. *Note.*—No provision has been made for the return of Mr. Stanborough to this circle. The exchange compensation allowance in the absence of information from the Accountant-General has been taken at 1*s.* 3$\frac{3}{4}$ *d.* or 7·6 per cent. *Southern Circle.*—The increase represents the provision made for the promotion of officers and local allowance for Mr. Tireman for the whole year.

Conservators' explanations of variations in the revised estimate of 1897-98 and the budget estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	Establishment..	Rs. Northern Circle + 23,700 Central Circle + 19,400 Southern Circle + 22,500	*Northern Circle.*—The increase is due to the introduction of the revised scale of subordinate establishment and to the provision made for temporary office establishment for Range officers in Ganjám and Anantapur. *Central Circle.*—Increase entirely due to the additional permanent establishment sanctioned in Board's Proceedings, Forest No. 68, dated 20th February 1897. *Southern Circle.*—The increase is due (1) to the introduction of the reorganization scheme of the executive staff for which no provision has been made in the budget; (2) to the transfer of the pay of temporary watchers from A-II and A-VIII (*g*) to B-I (*c*), for the last half of the current year, and (3) to the provision made for an additional clerk sanctioned for the circle office.	Rs. Northern Circle + 7,000 Central Circle + 13,000 Southern Circle + 23,000	*Northern Circle.*—Due to increased subordinate establishments. *Central Circle.*—Due to introduction of the full sanctioned scale of Rangers, Deputy Rangers, &c. *Southern Circle.*—The increase is on account of the provision made (1) for the full scale of permanent establishment, (2) to the debit of the pay of temporary watchers for the whole year instead of only half as in the current year; (3) for the reorganization of the Range office establishment, and (4) for the additional clerk on Rs. 15 proposed for all District Forest offices.
	Allowances ..	Rs. Northern Circle + 3,600 Central Circle — 1,500 Southern Circle + 800	*Northern Circle.*—Requires no explanation as the increase in establishment much necessitate an increase under the heads. *Central Circle.*—Due to causes mentioned under salaries. *Southern Circle.*—The increase is due to the introduction of the reorganization scheme of the executive staff.	Rs. Northern Circle + 5,500 Central Circle + 5,100 Southern Circle + 1,500	*Northern Circle.*—Require no remarks. *Central Circle.*—Due to causes explained under establishment. *Southern Circle.*—The increase provided is accounted for by increase under establishment.
	Contingencies..	Rs. Northern Circle + 2,100 Central Circle + 700	*Northern Circle.*—Requires no explanation as the increase in establishment must necessitate an increase under the heads. *Central Circle.*—Entirely due to cost of accoutrements and two suits of uniform for the additional forest guards.	Rs. Northern Circle + 5,000 Central Circle — 500	*Northern Circle.*—Require no remarks. *Central Circle.*—The increased forest guards appointed in the previous year have only to receive one suit of uniform instead of two suits and accoutrements.

Read—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Revenue Department, dated Fort St. George, 28th October 1897, No. 3344 :—

With reference to paragraph 20 of Board's Proceedings, Forest No. 453, dated the 16th October 1897, I have the honour to state that the scale of establishments therein entered has been verified with the sanctioned scale recorded in my office and found correct.

Read—the following telegram from the Surveyor-General, Calcutta, to the Secretary to the Government of Madras, Revenue Department, dated 17th November 1897, No. 3581.

Your telegram 13th. Rs. 1,11,660 debitable to Madras forests for 1898–99.

Read—also letter from the Assistant Surveyor-General in charge of the Surveyor-General's Office, Calcutta, dated 6th December 1897, No. 3842-S.

Abstract.—Intimating that the revised estimate on account of Forest surveys in Madras for the year 1897–98 may be fixed at Rs. 1,08,980.

Order—No. 1050, Revenue, dated 15th December 1897.

Forest No. 239.

The estimates proposed by the Board of Revenue are approved subject to the following remarks and modifications, and will be transferred to the Financial Department.

2. *A. Revised estimates*, 1897–98—(1) *Receipts.*—The revised estimate of receipts for the current year has been fixed by the Conservators and the Board at Rs. 22,49,000 as against Rs. 23,73,000, the budget estimate for the same period, and Rs. 23,03,328, the actuals of the past year. The decrease is mainly ascribed to the unfavourable character of the season in several of the districts of the Presidency. The actuals of the first six months of the year are only Rs. 9,65,890, while the figure for the corresponding period of the previous year was Rs. 11,68,039. The deficit so far is thus heavy, but it is expected that a portion of it will be made good by the subsequent improvement in the season and the disposal, as in Malabar, of the accumulated stock of previous years. The proposed revised estimate of receipts is, in these circumstances, approved.

(2) *Charges.*—The charges for the current year under "11. Forests" are now estimated by the Conservators at Rs. 17,62,400 and by the Board at Rs. 17,17,000 as against a budget grant of Rs. 17,25,000. Compared with the actuals of the past year, however, the proposed revised estimate shows a marked increase under "VI. Live and dead stock, &c.," "VII. Communications and buildings," "VIII. Demarcation, improvement and extension of forests" and "B. Establishment." The increase under VI is mainly due to the purchase in England of new machinery for operations in the Anamalais; under VIII to the increased cost of the Survey of India Parties; and under "B. Establishments" to the re-organization of the subordinate staff of the Forest Department. The estimate now proposed under "Communications and buildings" is in excess of the sanctioned estimate itself by Rs. 12,570, and the increase occurs mainly in the Southern Circle where the additional amount is stated to be required for the completion of the works left unfinished at the beginning of the year and "for the improvements and additions proposed to be carried out in the districts." Up to September last, Rs. 38,084 had been spent in all the circles as against Rs. 26,123 during the corresponding period of the previous year. The Government is, however, not inclined to believe that any amount considerably more than that budgeted for will be spent during the current year,

and considers that the Board's estimate under the sub-head in question may safely be reduced by Rs. 7,000 distributed as follows :—

Sub-heads.	Northern Circle.	Central Circle.	Southern Circle.
	Rs.	Rs.	Rs.
Roads and bridges	..	..	..
Buildings	..	..	6,000
Other works	500	..	500
	7,000		

The revised estimate on account of Forest surveys by the Survey of India Parties has since been furnished to the Government by the Surveyor-General and amounts to Rs. 1,08,980, *i.e.*, Rs. 24,800 less than that proposed by the Board. The Board's estimate under the above sub-head will therefore be reduced by Rs 25,000, distributed as follows :—

	Rs.
Northern Circle	7,000
Central „	4,500
Southern „	13,500

The revised estimate under "I. Refunds and Drawbacks" now proposed by the Board does not call for any special remarks.

3. *B. Budget Estimates*, 1898–99—(i) *Receipts.*—The estimate of receipts for the ensuing year is fixed both by the Conservators and the Board at Rs. 23,51,500 as against Rs. 23,73,000, the budget estimate for the current year, and Rs. 23,03,328, the actuals of the past year. In view of the unsettled character of the season, more especially in some of the Southern districts, the estimate in question will be accepted, subject to the addition of Rs. 500 under "Miscellaneous—(c) Other sources" in the Southern Circle to round off the total.

(ii) *Charges.*—Excluding the expenditure on account of the Survey of India parties working in the Madras Presidency, the Conservators have fixed the estimate of charges for the ensuing year at Rs. 17,23,750, and the Board at Rs. 16,79,500. The Survey of India charges were taken by the Board to be about Rs. 1,05,000 and the Board's total estimate of expenditure under "11. Forests" thus amounts to Rs. 17,84,500. The Surveyor-General has since telegraphed to state that the estimate of charges on account of the amalgamated parties working in the Presidency may be taken to be Rs. 1,11,660, *i.e.*, in round figures 1,11,600, as against Rs. 1,05,000 estimated by the Board. Substituting the former for the latter figure, therefore, the Board's total estimate of expenditure will come to Rs. 17,91,100, as against Rs. 16,85,000, the proposed revised estimate for the current year, Rs. 17,25,000 the sanctioned estimate for the same period, and Rs. 15,34,295 the actuals of the past year. The increase occurs mainly under establishments, the scale of which has been already checked by the Accountant-General and found to agree with the scale sanctioned by the Government of India. Under "A. Conservancy and Works," the Board's estimate is Rs. 9,12,500, or, substituting the Surveyor-General's figures for the charges on account of the Survey of India Party, Rs. 9,19,100 as against the current year's sanctioned figure Rs. 9,32,500. Looking, however, to the actuals of the past year and the proposed revised estimates for the current year, the Government considers that the Board's figures under "A. Conservancy and Works" may safely be reduced as shown below :—

Sub-heads.	Northern Circle.	Central Circle.	Southern Circle.
	Rs.	Rs.	Rs.
VII. (*b*) Buildings	10,000	2,000	7,100
VIII. (*a*) Demarcation	1,000	1,000	..
	21,100		

The estimates under 1. REFUNDS AND DRAWBACKS do not call for any special remarks.

4. The total estimates as passed by Government are —

	Revised estimate, 1897-98.	Budget estimate, 1898-99.
	RS.	RS.
Receipts—IX. Forest	22,49,000	23,52,000
Charges—11. Forest	16,85,000	17,70,000
1. Refunds and Drawbacks	11,400	9,500

5. The Government observes that, notwithstanding the remarks made in paragraph 1 (5) of G.O., No. 704, Revenue, dated 9th December 1896, the Conservator's explanations for the variations in the figures have not been made as clear as they might have been. For instance, in explanation of a decrease of Rs. 4,000 in the budget estimate for the ensuing year under VIII (*a*), the Conservator, Southern Circle, states merely that "provision has been made for the acquisition of a depôt site in South Coimbatore." Again, while one Conservator considers that no explanation need be offered for variations amounting to Rs. 800 and less, the others have given explanations even when the difference is but very slight. The Government is of opinion that the practice should be made uniform and that all variations in excess of Rs. 500 should be clearly explained.

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

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

Endorsement No. 1050A.

Copy to Government of India, Revenue and Agricultural Department.

(Signed) G. S. FORBES,
Ag. Secretary to Government.

Order—No. 1058, Financial, dated 16th December 1897.

The estimates are accepted.

(True Extract.)

Chief Secretary.

To the Accountant-General.
„ Revenue Department.
„ Board of Revenue (Land Revenue).
Editors' Table.

Exd. A. Raitt.

[Appendix.

APPENDIX.

APPENDICES.

RECEIPTS.

IX.—FOREST.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from Forests by Government Agency.	IXA	4,66,100	5,75,100	6,04,400	3,98,417
II.—Timber and other Produce removed from Forest by Consumers or Purchasers .	IXB	17,72,250	15,44,800	16,65,500	17,68,305
III.—Confiscated Drift and Waif Wood . .	...	10,480	13,800	10,400	10,448
V.—Miscellaneous	IXC	1,03,170	1,15,300	92,700	1,26,158
TOTAL .		23,52,000	22,49,000	23,73,000	23,03,328
IMPERIAL SHARE—ONE-HALF .		11,76,000	11,24,000	11,86,000	11,51,664
PROVINCIAL SHARE—ONE-HALF .		11,76,000	11,25,000	11,87,000	11,51,664

DETAILED ACCOUNT No. IXA.—FOREST.—Timber and other Produce removed from Forests by Government Agency.

	Budget Estimate, 1898-99.				Revised Estimate, 1897-98.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a. Timber	24,200	23,200	1,86,000	2,33,400	22,800	16,600	2,45,000	2,84,400
b. Firewood and Charcoal . .	17,200	85,800	64,000	1,67,000	8,600	1,47,000	50,000	2,05,600
c. Bamboo	1,200	2,350	5,300	8,850	700	2,800	6,100	9,600
d. Sandalwood . . .	...	3,000	10,000	13,000	...	7,200	25,000	32,200
e. Grass and other Minor Produce .	900	4,750	38,200	43,850	900	4,500	37,900	43,300
TOTAL .	43,500	1,19,100	3,03,500	4,66,100	33,000	1,78,100	3,64,000	5,75,100

DETAILED ACCOUNT No. IXB.—FOREST.—Timber and other Produce removed by Consumers or Purchasers.

a. Timber	1,29,500	82,900	37,000	2,49,400	1,16,000	71,500	35,500	2,23,000
b. Firewood and Charcoal . .	74,500	1,79,650	74,800	3,28,950	63,000	1,48,200	73,500	2,84,700
c. Bamboos	83,200	90,200	20,800	1,94,200	76,200	86,100	19,600	1,81,900
d. Grazing and Fodder Grass . .	1,48,000	2,02,500	69,400	4,19,900	1,05,500	1,70,300	63,000	3,38,800
e. Other Minor Produce . . .	2,34,000	2,57,800	88,000	5,79,800	2,20,000	2,06,000	90,400	5,16,400
TOTAL .	6,69,200	8,13,050	2,90,000	17,72,250	5,80,700	6,82,100	2,82,000	15,44,800

DETAILED ACCOUNT No. IXC.—FOREST.—Miscellaneous.

a. Fines and Forfeitures . . .	2,500	2,120	600	5,220	2,900	3,000	1,700	7,600
b. Refunds	1,000	...	100	1,100	900	...	200	1,100
c. Other Sources	18,000	15,350	63,500	96,850	20,300	16,000	70,300	1,06,600
TOTAL .	21,500	17,470	64,200	1,03,170	24,100	19,000	72,200	1,15,300

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

DIVIDED HEAD.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
Forest.	Rs.	Rs.	Rs.	Rs.
Imperial share—one-half	4,700	5,700	6,000	20,875
Provincial share—one-half	4,800	5,700	6,000	20,876
TOTAL .	9,500	11,400	12,000	41,751

II.—FOREST.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works . . .	[illegible]IA	8,98,000	8,70,500	9,32,500	7,82,504
B.—Establishment		8,72,000	8,14,500	7,92,500	7,51,791
TOTAL		17,70,000	16,85,000	17,25,000	15,34,295
IMPERIAL SHARE—ONE-HALF .		8,85,000	8,42,000	8,63,000	7,67,148
PROVINCIAL SHARE—ONE-HALF .		8,85,000	8,43,000	8,62,000	7,67,147

EXPLANATORY REMARKS.

BUDGET ESTIMATE, 1897-98.				ACCOUNTS, 1896-97.			
Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,000	27,080	2,22,100	2,69,180	16,878	16,186	1,38,951	1,72,015
24,700	1,65,770	81,200	2,71,670	8,765	1,32,911	37,407	1,79,083
2,200	1,850	4,400	8,450	144	6,207	2,386	8,737
...	8,250	11,000	19,250	...	11,793	528	12,321
4,300	8,650	22,900	35,850	260	1,054	24,947	26,261
51,200	2,11,600	3,41,600	6,04,400	26,047	1,68,151	2,04,219	3,98,417

1,40,000	71,400	36,500	2,47,900	1,20,121	1,02,853	45,453	2,68,427
73,500	1,35,150	67,400	2,76,050	59,530	1,51,886	84,574	2,95,990
89,800	81,850	22,100	1,93,750	80,456	96,560	17,715	1,94,731
1,37,500	1,76,000	60,100	3,73,600	1,40,466	1,93,825	61,049	3,95,340
2,44,000	2,34,800	95,400	5,74,200	2,48,128	2,65,821	99,868	6,13,817
6,84,800	6,99,200	2,81,500	16,65,500	6,48,701	8,10,945	3,08,659	17,68,305

1,400	900	700	3,000	2,534	1,838	994	5,366
200	6,900	300	7,400	...	...	...	...
15,000	14,600	52,700	82,300	25,615	21,519	73,658	1,20,792
16,600	22,400	53,700	92,700	28,149	23,357	74,652	1,26,158

EXPENDITURE.

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

	BUDGET ESTIMATE, 1898-99.				REVISED ESTIMATE, 1897-98.			BUDGET ESTIMATE, 1897-98.				ACCOUNTS, 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.
SUMMARY.	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	28,100	58,490	1,15,200	2,01,790	16,150	89,180	90,500	1,95,830	22,100	97,410	1,08,920	2,28,430	18,906	1,00,315	82,732	2,01,953
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	52,500	33,200	18,400	1,04,100	48,200	30,990	18,500	97,690	48,000	28,750	20,980	97,730	47,958	30,760	19,060	97,778
III.—CONFISCATED DRIFT AND WAIF WOOD	600	350	400	1,350	1,350	300	500	2,150	1,500	400	410	2,310	1,483	262	524	2,269
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT	10,000	10	7,500	17,510	10,000	10	8,700	18,710	10,000	10	7,500	17,510	10,000	10	7,434	17,444
VI.—LIVE AND DEAD STOCK	8,700	4,000	38,200	50,900	8,500	6,300	59,100	73,900	9,200	4,700	47,500	61,400	7,339	2,464	34,008	43,811
VII.—COMMUNICATIONS AND BUILDINGS	53,600	27,370	52,400	1,33,370	37,200	23,000	50,000	1,10,200	35,500	26,520	42,610	1,04,630	30,007	17,695	46,103	93,805
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS	1,25,000	1,30,720	1,22,500	3,78,220	1,09,500	1,09,410	1,42,700	3,61,610	1,19,140	1,21,110	1,69,720	4,09,970	82,145	1,55,081	72,172	3,09,398
IX.—MISCELLANEOUS	3,700	1,560	5,500	10,760	3,900	1,310	5,200	10,410	2,860	1,900	5,760	10,520	9,336	906	5,804	16,046
TOTAL	2,82,200	2,55,700	3,60,100	8,98,000	2,34,800	2,60,500	3,75,200	8,70,500	2 48,300	2,80,800	4,03,400	9,32,500	2,07,174	3 07,493	2,67,837	7,82,504
DETAILS.																
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—																
a. Timber	14,750	12,560	53,600	80,910	12,000	6,100	41,600	59,700	9,450	2,700	52,870	65,020	11,268	9,954	44,350	65,572
b. Firewood and Charcoal	12,100	42,170	39,500	93,770	3,600	80,000	30,000	1,13,600	9,450	88,730	41,080	1,39,260	7,264	85,891	23,568	1,16,723
c. Bamboos	950	830	3,900	5,680	300	850	2,100	3,250	900	850	670	2,420	106	1,781	1,973	3,860
d. Sandal-wood	...	300	3,600	3,900	...	700	2,400	3,100	...	1,100	2,450	3,550	...	1,168	1,510	2,678
e. Grass and other Produce	300	2,630	14,600	17,530	250	1,530	14,400	16,180	2,300	4,030	11,850	18,180	268	1,521	11,331	13,120
TOTAL I.—TIMBER, &C., REMOVED BY GOVERNMENT AGENCY	28,100	58,490	1,15,200	2,01,790	16,150	89,180	90,500	1,95,830	22,100	97,410	1,08,920	2,28,430	18,906	1,00,315	82,732	2,01,953
VI.—LIVE AND DEAD STOCK—																
a. Purchase of Cattle	...	...	6,000	6,000	...	...	6,200	6,200	...	...	4,800	4,800	...	56	5,366	5,422
b. Feed and keep of Cattle	2,700	...	27,000	29,700	2,600	...	26,200	28,800	3,400	...	22,700	26,100	3,029	...	24.262	27,291
c. Plant, Tools and Instruments	6,000	4,000	5,200	15,200	5,900	6,300	26,700	38,900	5,800	4,700	20,000	30,500	4,310	2,408	4,380	11,098
TOTAL VI.—LIVE AND DEAD STOCK	8,700	4,000	38,200	50,900	8,500	6,300	59,100	73,900	9,200	4,700	47,500	61,400	7,339	2,464	34,008	43,811
VII.—COMMUNICATIONS AND BUILDINGS—																
a. Roads and Bridges	32,200	16,800	28,000	77,000	16,400	12,650	24,100	53,150	15,700	16,150	22,250	54,100	10,968	6,592	24,346	41,906
b. Buildings	17,000	9,690	21,600	48,290	17,300	9,500	21,500	48,300	17,200	9,520	18,150	44,870	17,742	10,884	20,685	49,311
c. Other Works	4,400	880	2,800	8,080	3,500	850	4,400	8,750	2,600	850	2,210	5,660	1,297	219	1,072	2,588
TOTAL VII.—COMMUNICATIONS AND BUILDINGS	53,600	27,370	52,400	1,33,370	37,200	23,000	50,000	1,10,200	35,500	26,520	42,610	1,04,630	30,007	17,695	46,103	93,805
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS—																
a. Demarcation	21,900	17,300	14,300	53,500	19,650	16,950	15,200	51,800	19,700	16,950	20,650	57,300	14,541	13,596	9,449	37,586
b. Compensation for Land and Rights	4,800	400	2,100	7,300	5,800	1,250	6,700	13,750	4,200	1,000	1,700	6,900	2,843	305	5,290	8,438
c. Surveys—																
(1) Local Surveys	8,500	5,600	8,000	22,100	8,500	5,200	5,800	19,500	8,200	5,200	6,750	20,150	7,711	3,717	8,111	19,539
(2) Surveys of India	37,200	37,200	37,200	1,11,600	33,200	18,980	56,600	1,08,780	46,340	27,480	80,100	1,53,820	12,318	70,320	...	* 82,638
d. Working Plans	1,100	1,050	2,300	4,450	1,000	880	1,100	2,980	1,500	1,400	1,900	4,800	383	216	792	1,391
e. Sowing and Planting	21,000	22,500	16,100	59,600	13,250	21,170	16,100	50,520	12,900	21,500	19,200	53,600	16,919	21,036	11,384	49,339
f. Protection from Fire	11,100	15,400	17,500	44,000	11,000	14,700	17,200	42,900	9,800	16,300	17,770	43,870	11,835	13,767	14,844	40,446
g. Other Works	19,400	31,270	25,000	75,670	17,100	30,280	24,000	71,380	16,600	31,280	21,650	69,530	15,595	32,124	22,302	70,021
TOTAL VIII.—DEMARCATION, ETC.	1,25,000	1,30,720	1,22,500	3,78,220	1,09,500	1,09,410	1,42,700	3,61,610	1,19,140	1,21,110	1,69,720	4,09,970	82,145	1,55,081	72,172	3,09,398
IX.—MISCELLANEOUS—																
a. Law Charges	600	520	300	1,420	1,250	480	300	2,030	500	700	450	1,650	908	234	159	1,301
b. Other Charges	3,100	1,040	5,200	9,340	2,650	830	4,900	8,380	2,360	1,200	5,310	8,870	8,428	672	5,645	14,745
TOTAL IX.—MISCELLANEOUS	3,700	1,560	5,500	10,760	3,900	1,310	5,200	10,410	2,860	1,900	5,760	10,520	9,336	906	5,804	16,046

* Correct figures since reported.

EXPENDITURE.

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

SUMMARY.

	Budget Estimate, 1898-99.				Revised Estimate, 1897-98.				Budget Estimate, 1897-98.				Accounts, 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.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALARIES	1,15,400	1,21,800	1,14,200	3,51,400	1,08,000	1,12,500	1,11,500	3,32,000	1,19,700	1,29,300	1,16,180	3,65,180	1,04,390	1,23,463	1,14,716	3,42,569
ESTABLISHMENTS	1,01,000	1,22,800	1,15,000	3,38,800	95,900	1,09,800	1,06,000	3,11,700	72,200	90,400	94,920	2,57,520	70,558	87,803	90,597	2,48,958
ALLOWANCES	45,200	47,400	41,800	1,34,400	41,200	43,000	40,500	1,24,700	41,600	44,700	39,700	1,26,000	38,568	38,329	38,897	1,15,794
CONTINGENCIES	16,400	16,000	15,000	47,400	15,900	16,200	14,000	46,100	13,800	15,800	14,200	43,800	15,570	14,877	14,023	44,470
TOTAL	2,78,000	3,08,000	2,86,000	8,72,000	2,61,000	2,81,500	2,72,000	8,14,500	2,47,300	2,80,200	2,65,000	7,92,500	2,29,086	2,64,472	2,58,233	7,51,791

	Numbers. 1897-98. N. C.	C. C.	S. C.	1898-99. N. C.	C. C.	S. C.	Details.	Budget Estimate, 1898-99. Northern Circle.	Central Circle.	Southern Circle.	Total.	Revised Estimate, 1897-98. Northern Circle.	Central Circle.	Southern Circle.	Total.	Budget Estimate, 1897-98. Northern Circle.	Central Circle.	Southern Circle.	Total.	Accounts, 1896-97. Northern Circle.	Central Circle.	Southern Circle.	Total.
							SALARIES.	Rs.	Rs.	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	16,200	19,200	13,300	48,700	16,200	...	...	16,200	16,200	19,200	13,200	48,600
	...	...	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				
	...	3	1	...	3	1	2nd „ (800)	...	28,800	9,600	38,400					...	28,800	9,600	38,400				
	3	2	2	3	1	3	3rd „ (650)	23,400	7,800	23,400	54,600					23,400	15,600	15,600	54,600				
	3	2	2	1	4	2	4th „ (550)	6,600	26,400	13,200	46,200					19,800	13,200	13,200	46,200				
							Assistant Conservators—																
	2	3	...	2	2	1	1st Grade (450)	10,800	10,800	5,400	27,000					10,800	16,200	...	27,000				
	1	2	3	2	1	2	2nd „ (350)	8,400	4,200	8,400	21,000					4,200	8,400	12,600	25,200				
	2	1½	1½	2	1½	1½	Special Forest Settlement Officers (500)	12,000	9,000	9,000	30,000	84,000	85,000	88,500	2,57,500	12,000	9,000	9,000	30,000	78,813	93,940	89,547	2,62,300
							Extra Assistant Conservators—																
	1	1	...	1	1	...	1st Grade (350) Local Allowance (50)	4,800	4,200	...	9,000					4,800	4.200	...	9,000				
	1	2	...	1	2	...	2nd „ (300) do. do.	3,600	7,800	...	11,400					3,600	7,200	...	10,800				
	2	...	1	2	...	1	3rd „ (250)	6,000	...	3,000	9,000					6,000	...	3,000	9,000				
	...	2	1	...	2	1	4th „ (200)	...	4,800	2,400	7,200					...	4,800	2,400	7,200				
	13	12	11	11	11½	13½	Exchange Compensation Allowance	7,400	7,800	8,700	23,900	7,800	8,300	9,700	25,800	9,461	9,545	9,880	28,886	9,377	10,323	11,969	31,669
								1,10,000	1,30,800	1,17,900	3,58,700					1,21,061	1,36,145	1,10,080	3,67,286				
							Deputation and Special Allowance	5,400	4,600	3,500	13,500					3,600	4,700	6,100	14,400				
								1,15,400	1,35,400	1,21,400	3,72,200					1,24,661	1,40,845	1,16,180	3,81,686				
							Deduct—Probable Savings	...	*13,600*	*7,200*	*20,800*					*4,961*	*11,545*	...	*16,506*				
							TOTAL, SALARIES	1,15,400	1,21,800	1,14,200	3,51,400	1,08,000	1,12,500	1,11,500	3,32,000	1,19,700	1,29,300	1,16,180	3,65,180	1,04,390	1,23,463	1,14,716	3,42,569
							ESTABLISHMENT.																
Establishment—	16	23	22	33	39	34	(*c*) Subordinate Forest and Depôt Estt.— Rangers 7 (150), 9 (125), 13 (100), 17 (80), 22 (60), 38 (50)	29,940	35,820	30,900	96,660					12,660	17,880	21,060	51,600				
	11	24	29	18	22	20	Deputy Rangers 20 (40), 20 (35), 20 (30)	7,440	9,300	8,460	25,200					4,440	9,480	12,360	26,280				
	20	24	20	42	49	48	Foresters 5 (25), 54 (20), 80 (15)	8,820	10,200	9,840	28,860					5,160	5,700	4,800	15,660				
	220	298	210	285	395	300	Forest Guards 50 (12), 75 (10), 140 (9), 715 (8)	29,124	40,032	30,804	99,960	63,400	77,000	70,600	2,11,000	17,868	25,656	19,920	63,444	40,785	56,567	56,623	1,53,975
							Temporary Establishment—																
	8	18	9	...	...	...	Rangers	...	...	...	...												
							Deputy Rangers	...	...	...	...					2,460	1,704	3,600	7,764				
							Foresters	...	...	...	...												
							Forest Guards	...	...	...	...												
							(*d*) Office Establishment—																
	35	55	54	36	55	55	Clerks (125), 2 (100), (70), 20 (50), 6 (40), 15 (35), 5 (30), 23 (25), 24 (20), 23 (15), 26 (12)	13,260	16,956	18,048	48,264					12,960	16,956	17,748	47,664				
	71	69	60	71	69	60	Servants 9 (10), 2 (9), 52 (8), 54 (7), 83 (6)	5,820	5,712	5,268	16,800					5,820	5,712	5,268	16,800				
							Forest Settlement Officers' Establishments—																
							15 Clerks 5 (50), 5 (25), 5 (20)	4,008	3,006	3,006	10,020					4,008	3,000	3,012	10,020				
							40 Servants 5 (14), 5 (11), 25 (8), 5 (7)																
							Forest Establishment in Board's Office— Permanent Establishment—																
							1 Assistant 250	1,000	1,000	1,000	3,000					1,000	1,000	1,000	3,000				
							10 Clerks (125), (70), (60), (50), (35), (30), 2 (25), 2 (15)	1,800	1,800	1,800	5,400					1,800	1,800	1,800	5,400				
							6 Servants 2 (10), (8), 2 (7), (5)	188	188	188	564	32,500	32,800	35,400	1,00,700	188	188	188	564	29,773	31,236	33,974	94,983
							Temporary Establishment— 4 Clerks (75), 2 (35), (20)	660	660	660	1,980					660	660	660	1,980				
							For Temporary Office Establishments entertained in Districts—																
	21	9	19	29	11	22	Clerks 5 (25), 6 (20), 37 (15), 14 (12)	5,304	2,232	4,080	11,616					3,732	1,788	3,240	8,760				
	11	17	24	15	17	35	Servants 5 (8), 28 (7), 27 (6), 5 (5), 2 (4).	1,176	1,332	2,664	5,172					840	1,344	1,836	4,020				
							Total	1,08,540	1,28,238	1,16,718	3,53,496					73,596	92,868	96,492	2,62,956				
							Deduct—Probable Savings	*7,540*	*5,438*	*1,718*	*14,696*					*1,396*	*2,468*	*1,572*	*5,436*				
							TOTAL, ESTABLISHMENTS	1,01,000	1,22,800	1,15,000	3,38,800	95,900	1,09,800	1,06,000	3,11,700	72,200	90,400	94,920	2,57,520	70,558	87,803	90,597	2,48,958

EXPENDITURE.

DETAILED ACCOUNT No. 11B.—FOREST—

B.—Establishments—*contd.*

		Budget Estimate, 1898–99.				Revised Estimate, 1897–98.				Budget Estimate, 1897–98.				Accounts, 1896–97.			
	ALLOWANCES.	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.
Allowances—	Travelling Allowance—																
	(*a*) Conservators	3,500	3,000	3,000	9,500	3,000	3,000	3,000	9,000	3,500	3,000	3,000	9,500	2,593	3,189	2,473	8,255
	(*b*) Superior Officers	19,700	18,400	15,700	53,800	18,000	18,000	15,800	51,800	19,100	19,500	16,100	54,700	17,658	16,010	15,258	48,926
	(*c*) Subordinate Forest and Depôt Establishments	15,000	20,500	18,300	53,800	13,500	17,000	17,100	47,600	13,300	16,200	16,200	45,700	11,680	14,882	16,294	42,856
	(*d*) Office Establishments	7,000	5,500	4,800	17,300	6,700	5,000	4,600	16,300	5,700	6,000	4,400	16,100	6,637	4,248	4,872	15,757
	TOTAL ALLOWANCES	45,200	47,400	41,800	1,34,400	41,200	43,000	40,500	1,24,700	41,600	44,700	39,700	1,26,000	38,568	38,329	38,897	1,15,794
	CONTINGENCIES.																
Contingencies—	(*a*) Stationery	50	...	...	50	50	...	30	80	100	...	50	150	...	...	...	...
	(*b*) Carriage of Tents	300	800	100	1,200	100	...	...	100	2,900	2,500	2,600	8,000	3,753	1,908	...	5,661
	(*c*) Rents, Rates and Taxes	1,400	625	720	2,745	1,550	1,100	650	3,300	800	1,200	600	2,600	1,134	1,071	550	2,755
	(*d*) Official Postage	5,650	5,590	4,500	15,740	5,550	5,305	4,400	15,255	5,000	6,340	4,810	16,150	5,411	6,724	5,034	17,169
	(*e*) Service Telegrams	700	855	500	2,055	700	475	630	1,805	...	...	...	...	...	...	...	...
	(*f*) Sundries	8,300	8,130	9,180	25,610	7,950	9,320	8,290	25,560	5,000	5,760	6,140	16,900	5,272	5,174	8,439	18,885
	TOTAL CONTINGENCIES	16,400	16,000	15,000	47,400	15,900	16,200	14,000	46,100	13,800	15,800	14,200	43,800	15,570	14,877	14,023	44,470

II.—FOREST.

—	Direction—Northern Circle.	Ganjam.	Vizagapatam.	Godavari.	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.
DETAILED ACCOUNT No. 11-B.																											
Establishment—Officers.																											
Conservator, 1st grade (1,600)	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. 2nd do. (1,350)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. 3rd do. (1,100)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Deputy Conservators, 1st grade (900)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	3
Do. 2nd do. (800)	..	..	..	..	..	..	..	..	1	..	..	1	..	..	1	..	..	1	..	..	..	..	..	..	..	..	4
Do. 3rd do. (650)	..	..	..	..	1	1	..	1	..	..	..	..	..	1	..	..	..	..	1	..	1	..	..	..	..	1	7
Do. 4th do. (550)	..	..	1	..	..	..	..	..	1	1	1	..	1	..	..	..	..	..	..	1	..	..	..	..	1	..	7
Assistant Conservators, 1st grade (450)	..	1	1	..	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	1	..	..	..	..	5
Do. 2nd do. (350)	..	..	1	..	1	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	5
Special Forest Settlement-officers (500)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Extra Assistant Conservators, 1st grade (350)	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. do. 2nd do. (300)	..	..	1	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	3
Do. do. 3rd do. (250)	..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	3
Do. do. 4th do. (200)	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	3
Subordinate Forest and Depôt Establishment (Permanent).																											
Rangers (150)	..	..	1	..	1	..	..	2	..	..	..	..	1	..	..	..	..	..	..	..	1	1	..	..	..	..	7
Do. (125)	1	1	..	1	..	..	..	3	..	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	1	..	9
Do. (100)	1	..	1	1	1	..	..	2	..	..	1	1	..	..	..	..	..	..	..	..	1	1	..	..	..	1	13
Do. (80)	1	1	1	..	1	1	..	1	..	1	..	..	..	..	4	..	..	..	1	..	1	..	2	1	..	..	17
Do. (60)	1	..	2	..	1	1	2	..	..	2	1	..	1	1	2	..	1	..	1	1	2	..	..	1	..	2	22
Do. (50) ..	1	..	2	3	3	2	1	3	2	1	..	3	2	1	..	2	..	2	2	2	3	..	..	2	1	38	
Deputy Rangers (40)	1	..	1	1	2	..	..	1	1	..	1	3	1	..	1	..	..	..	1	1	1	1	1	1	1	20	
Do. (35) ..	1	1	3	1	..	..	..	5	..	..	..	1	..	..	..	1	2	1	1	..	1	1	1	..	..	20	
Do. (30) ..	..	..	..	1	2	2	2	..	1	1	..	1	1	2	..	1	..	1	1	1	1	1	..	..	1	20	
Foresters (25)	..	..	1	..	..	1	..	..	1	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	5
Do. (20)	1	1	3	2	4	4	2	..	7	3	2	2	2	2	1	..	..	2	2	2	3	4	2	2	1	54	
Do. (15)	3	3	4	4	5	1	3	7	3	4	2	3	3	4	1	1	..	5	6	6	4	..	1	3	4	80	
Forest Guards (12)	1	1	4	2	4	1	1	..	3	2	..	3	4	5	..	1	..	..	2	3	4	2	4	1	2	50	
Do. (10)	3	2	5	4	5	2	2	..	4	3	1	4	8	5	1	1	..	3	3	3	5	5	2	2	2	75	
Do. (9)	7	4	8	6	9	6	5	..	10	7	5	9	4	9	..	6	..	12	7	3	4	6	3	5	5	140	
Do. (8)	34	13	28	33	32	31	32	..	63	35	22	60	41	55	2	22	..	25	42	31	27	27	13	11	36	715	
Do. (7)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (6)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Subordinate Forest and Depôt Establishment (Temporary).																											
Rangers (80)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (50) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deputy Rangers (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (30)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Foresters (20)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (15)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Forest Guards (6)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Office Establishment.																											
Clerks (125)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (100)	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	2
Do. (70)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Do. (50)	2	..	..	1	1	1	..	2	1	1	..	1	1	1	..	..	2	1	1	1	1	..	1	..	1	20	
Do. (40)	..	1	..	..	..	..	1	1	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	1	..	6	
Do. (35)	..	1	1	1	1	..	..	..	1	1	..	1	1	1	..	..	..	1	1	1	1	1	..	..	1	15	
Do. (30)	1	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	1	..	..	..	..	..	1	..	..	5	
Do. (25)	1	1	..	1	1	1	1	1	1	1	1	1	1	1	..	1	1	1	1	1	1	..	1	1	23		
Do. (20)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	..	1	1	1	1	1	1	..	1	1	24		
Do. (15)	..	1	1	1	1	1	1	..	1	1	1	1	1	1	1	1	..	1	1	1	1	1	1	1	23		
Do. (12)	..	..	..	..	..	..	..	..	..	..	1	4	3	4	..	2	..	3	2	3	3	..	..	1	..	26	
Servants (10)	2	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	2	..	..	..	2	1	..	..	9	
Do. (9)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	2	
Do. (8)	3	2	2	2	2	2	2	3	2	2	2	2	2	2	1	2	3	2	2	2	2	..	2	2	2	52	
Do. (7)	3	2	2	2	2	2	2	3	2	2	2	2	2	2	1	2	3	2	2	2	2	2	2	2	2	54	
Do. (6)	1	5	3	6	7	7	3	1	10	6	1	4	3	4	..	2	1	3	2	3	3	..	2	1	2	83	
Forest Settlement-officers' Establishments.																											
Clerks (50)	2	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Do. (25)	2	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Do. (20)	2	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Servants (14)	2	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Do. (11)	2	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Do. (8)	10	..	..	..	..	..	..	7½	..	..	..	..	..	..	..	..	..	7½	..	..	..	..	..	..	..	..	25
Do. (7)	2	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Temporary Office Establishments entertained in Districts.																											
Clerk (25)	..	..	1	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	1	1	..	..	..	..	..	..	5
Do. (20)	..	1	..	2	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	6
Do. (15)	3	2	3	..	4	4	3	..	4	..	..	..	..	..	..	..	..	..	..	..	1	..	4	2	2	5	37
Do. (12)	..	..	..	6	..	..	..	..	..	..	..	2	..	..	1	..	..	2	1	1	1	..	..	..	..	..	14
Servants (8)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	2	..	1	..	..	5
Do. (7)	..	..	2	2	4	..	..	..	4	..	..	2	..	5	..	..	..	6	..	..	2	..	..	1	..	..	28
Do. (6)	..	..	5	..	..	1	1	..	..	2	..	2	..	..	..	..	..	..	6	..	3	1	..	1	..	4	27
Do. (5)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	4	..	..	..	..	..	5
Do. (4)	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	2

CURRENT No. 3988

Government {1897} of Madras.

REVENUE.

Recd. 16. 12 } 1897. *Enclosures*

Regd. 16. 12 } *Spare copies*

G.O., Nos. 1050, 1050A, 15th December 1897.

DECEMBER.

Order No. 1058 dt. 16.12.97

The estimates are accepted

Cmb mls 16.12.97

To
The Accountant General
" Revenue Dept.
" Board of Rev (Land Rev)
Editor's Table. — given 4.1.98

Despd 21/12/97

Budget Estimates of the Madras Forest Department.

Reviewing the — for the year 1898-99 and the revised estimates for 1897-98.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), Forest No. 453, dated 16th October 1897 :—

Read—docket from E. D. M. HOOPER, Esq., Acting Conservator of Forests, Southern Circle, No. 158, dated 9th September 1897.

Abstract.—Forwarding his circle budget estimate for 1898–99.

Read—letter from E. P. POPERT, Esq., Conservator of Forests, Central Circle, No. 509, dated 9th September 1897.

Abstract.—Forwarding his circle budget estimate for 1898–99.

Read—letter from A. W. PEET, Esq., Conservator of Forests, Northern Circle, P.L. No. 14-Dir., dated 15th September 1897.

Abstract.—Forwarding his circle budget estimate for 1898–99.

Read—Endorsement from E. P. POPERT, Esq., Conservator of Forests, Central Circle, No. 563, dated 18th September 1897.

Abstract.—Requesting that certain alterations may be made in the revised estimate.

Resolution—Forest No. 453, dated 16th October 1897.

The Board resolves to submit the budget estimates of receipts and charges of the Forest Department for 1898–99.

2. The subjoined statement shows the revised estimates of the three circles for 1897–98 and the budget estimates for 1898–99 in comparison with the sanctioned estimates for 1897–98 and the actuals for 1896–97 :—

Head of account and name of circle.	Actuals of 1896–97.	Budget estimate for 1897–98.	Revised estimate for 1897–98.		Budget estimate for 1898–99.	
			By the Conservators.	By the Board.	By the Conservators.	By the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts—						
Northern Circle	7,09,249	7,58,000	6,45,000	6,45,000	7,40,000	7,40,000
Central Circle	10,03,676	9,35,000	8,82,000	8,82,000	9,51,500	9,51,500
Southern Circle	5,90,403	6,80,000	7,22,000	7,22,000	6,60,000	6,60,000
Total ..	23,03,328	23,73,000	22,49,000	22,49,000	23,51,500	23,51,500
Charges—						
A. Conservancy and Works—						
Northern Circle	1,94,856	2,48,300	2,60,000	2,42,300	2,74,000	2,91,000
Central Circle	2,37,173	2,80,800	2,69,000	2,65,000	2,21,250	2,56,500
Southern Circle	2,67,837	4,03,400	3,93,700	3,95,200	3,12,000	3,65,000
Total ..	6,99,866	9,32,500	9,22,700	9,02,500	8,07,250	9,12,500
	(a) + 84,000					
B. Establishments—						
Northern Circle	2,29,086	2,47,300	2,66,700	2,61,000	2,90,000	2,78,000
Central Circle	2,64,472	2,80,200	2,82,000	2,81,500	3,05,500	3,08,000
Southern Circle	2,58,233	2,65,000	2,91,000	2,72,000	3,21,000	2,86,000
Total ..	7,51,791	7,92,500	8,39,700	8,14,500	9,16,500	8,72,000
Totals of A and B—						
Northern Circle	4,23,942	4,95,600	5,26,700	5,03,300	5,64,000	5,69,000
Central Circle	5,01,645	5,61,000	5,51,000	5,46,500	5,26,750	5,64,500
Southern Circle	5,26,070	6,68,400	6,84,700	6,67,200	6,33,000	6,51,000
Total ..	14,51,657	17,25,000	17,62,400	17,17,000	17,23,750	17,84,500
	(a) + 84,000					
Surplus or Deficit—						
Northern Circle	+ 2,85,307	+ 2,62,400	+ 1,18,300	+ 1,41,700	+ 1,76,000	+ 1,71,000
Central Circle	+ 5,02,031	+ 3,74,000	+ 3,31,000	+ 3,35,500	+ 4,24,750	+ 3,87,000
Southern Circle	+ 64,333	+ 11,600	+ 37,300	+ 54,800	+ 27,000	+ 9,000
Total ..	+ 8,51,671	+ 6,48,000	+ 4,86,600	+ 5,32,000	+ 6,27,750	+ 5,67,000
	(a) — 84,000					

(a) Represents the approximate cost of the Survey of India. The amount has not yet been apportioned to the several circles.

3. *The actuals of* 1896–97.—The variations in the actuals of 1896–97 as compared with the estimates for that year and the actuals of 1895–96 are explained in the memoranda appended to these Proceedings.

4. *The revised estimates of* 1897–98.—According to the Board's revised estimate of receipts and charges a surplus revenue of Rs. 5,32,000 is anticipated for the year 1897–98 against Rs. 7,67,671 in the previous year.

5. The total revised estimate of receipts for the Presidency as proposed by the Conservators of Forests and accepted by the Board is less than the sanctioned budget estimate for the year and the actuals of the previous year by Rs. 1,24,000 and Rs. 54,328 respectively.

6. The revised estimates under the several sub-heads exhibit the following variations as compared with the budget estimates :—

		Rs.
I. (a) Timber	+	15,220
(b) Firewood	—	66,070
(c) Bamboos	+	1,150
(d) Sandalwood	+	12,950
(e) Minor produce	+	7,450
Net variations under I ...	—	29,300
II. (a) Timber	—	24,900
(b) Firewood	+	8,650
(c) Bamboos	—	11,850
(d) Grazing	—	34,800
(e) Minor produce	—	57,800
Net variations under II ...	—	1,20,700
III. Confiscated drift wood	+	3,400
V. Miscellaneous	+	22,600

The increase under I (*a*) is expected to accrue mainly in the Southern Circle by the disposal of the previous year's stock of timber in Malabar, the trade having improved after the plague and famine in Bombay, while the large deficit under I (*b*) is anticipated in all the three circles for the following reasons :—(1) want of demand for firewood in Bellary and Kurnool owing to famine; (2) stoppage of departmental supply of fuel to the Madras Railway in Cuddapah in favour of the system of supply through contractors or middlemen; (3) short demand for fuel from the South Indian Railway in South Arcot; (4) absence of demand for firewood from the distillery in North Arcot which has commenced to burn coal; (5) non receipt of applications for erection of sandal stills in South Canara owing to a considerable fall in the price of sandalwood oil; (6) extraction of a smaller quantity of firewood in Madura under a better regulated system of felling.

The increase under I (*d*) is expected from the sale of a larger quantity of sandalwood in North Coimbatore and the Nilgiris and by the adjustment of the value of the wood shipped experimentally last year to the London market.

The increase under I (*e*) is expected in the Southern Circle from (1) the increased quantity of catechu proposed to be manufactured and sold at better rates in South Canara, (2) from the sale of gum kino collected during the past and current years in North Malabar, and (3) from the disposal of the previous year's balance of stock of gallnuts and other produce collected in North Coimbatore.

The decrease under II (*a*) is estimated for in the Northern Circle where the demand for timber in almost all the districts has been slack owing partly to the unfavourable state of the season and partly to the free removal of wood from unreserved lands under the concession granted in rule 7 of the rules under section 26 of the Forest Act.

The increase under II (*b*) is expected to accrue chiefly in the Central Circle from the disposal of tree-growth on unreserved lands assigned over for permanent cultivation, while the decrease under II (*c*) is mainly in the Northern Circle and is due to poor demand for bamboos in Ganjám and Kurnool and the exhaustion of stock in accessible localities in Vizagapatam.

The decrease under II (*d*) is mainly the result of free grazing permitted temporarily in the districts affected by the famine. The large decrease under II (*e*) occurs principally in the Northern and Central Circles owing to the low prices offered for tangedu bark (*Cassia auriculata*) and other minor produce generally on account of bad season, which resulted also in the failure of fruit crops, &c.

The increase under head III is fully justified by the actuals of the first five months of the year and that under "V. Miscellaneous" is expected chiefly by the sale of captured young elephants in North Malabar and from the leasing of forest lands on the Anamalais for the cultivation of coffee.

7. The Board's revised estimate of charges for the Presidency both under A and B is less than the sanctioned budget estimate by Rs. 8,000, while the Conservators' revised estimates exceed the budget grant by Rs. 37,400. The Conservators have not, of course, taken into account a saving of Rs. 20,000 which the Board has ascertained from the Deputy Superintendent to be likely to accrue in the sanctioned allotment under the "Survey of India" consequent on the recent amalgamation of Nos. 9 and 19 Parties. Moreover, the Conservator, Northern Circle, has apparently overlooked the instructions of the Government of India referred to in paragraph 7 of Board's Proceedings, Forest No. 482, dated 16th October 1896, in allowing the total revised estimate for his circle under expenditure "A. Conservancy and Works" to exceed the sanctioned allotment by Rs. 11,700. The Conservator's figures of the revised estimate under A. for the Northern Circle have accordingly been amended by the Board as shown below with reference to past actuals, &c.:—

Budget sub-head.		District.		Amount. Rs.
VII. (*a*)	Roads and bridges	Kurnool	—	6,000
	Do.	Kistna	—	2,000
(*b*)	Buildings	„	—	1,500
(*c*)	Other works	„	—	500
VIII. (*a*)	Demarcation	„	—	1,000
(*g*)	Other works	„	—	500
IX.	Miscellaneous	Anantapur	—	200
		Total	—	11,700

In the Southern Circle, Rs. 11,500 representing the cost of temporary establishment of watchmen has been struck off from the Conservator's revised estimate under B and added to the Board's revised estimate under "A. Charges" as shown in the margin, the Board having decided to debit the cost of the establishment in question to the latter head as in the other two circles, instead of to B as proposed by the Conservator.

Budget head.	District.		Amount. Rs.
II.	South Canara	+	2,000
VIII. (*g*)	North Malabar	+	600
„	South Malabar	+	600
„	Nilgiris	+	250
„	North Coimbatore	+	3,200
„	South Coimbatore	+	650
„	Tinnevelly	+	2,200
„	Madura	+	2,000
	Total	+	11,500

The estimated saving of Rs. 20,000 in the sanctioned allotment under VIII (*c*) (2) Survey of India has been apportioned as under:—

	Rs.
Northern Circle—direction	— 6,000
Central „ „	— 4,000
Southern „ „	— 10,000

The net result of the Board's alterations has therefore been that the Conservators' revised estimate under "A. Conservancy and Works" has been cut down by Rs. 20,200.

8. The Board's revised estimate of "A. Charges" exhibits the following variations as compared with the sanctioned estimate of the year:—

		Rs.
I.	Timber, &c., removed by Government agency	— 32,600
II, III & V.		+ 1,000
VI.	Live and dead stock	+ 12,500
VII.	Communications and buildings	+ 12,570
VIII.	Organization, Improvement, &c., of forests	— 23,360
IX.	Miscellaneous	— 110
	Total	— 30,000

The decrease under I is the result mainly of variations under the corresponding head of receipts. The increase under VI occurs principally in the Southern Circle in connection with elephant-capturing operations in North Malabar and the importation of machinery for South Coimbatore. The increase under VII is chiefly for the completion of building works left unfinished in the Southern Circle at the close of the previous year and for improvements and additions proposed to be made to buildings in several districts. The decrease under VIII is expected to accrue mainly under C. (2) "Survey of India."

9. Under "B. Establishments" the Conservators' estimates have been cut down by the Board by Rs. 25,200. Of this sum Rs. 11,500 represents the cost of temporary establishment of watchmen, &c., in the Southern Circle transferred to "A. Conservancy and Works" as explained in paragraph 7 *supra*. The remaining Rs. 13,700 have been struck off under the following heads:—

—	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.
Salaries	2,000	..	7,500	9,500
Allowances	3,700	200	..	3,900
Contingencies	..	300	..	300
Total	5,700	500	7,500	13,700

Under "Salaries" the Conservator, Northern Circle, has over-estimated acting allowances in the case of certain officers. Hence the reduction. In the Southern Circle the savings consequent on the extension of furlough granted to Mr. Cherry and the absence of Mr. Porter on furlough have been allowed for by the Board. The reduction under "Travelling Allowances" in the Northern Circle has been made with reference to past year's actuals.

10. The Board's revised estimate under "B. Establishments" compared with the sanctioned estimate shows a net increase of Rs. 22,000 as noted in the margin. The savings under "Salaries" are expected principally from the absence on long leave to Europe of a larger number of officers than was anticipated at the time of preparing the budget. They are also due partly to the vacancy in the last grade of Deputy Conservators caused by the retirement of Mr. J. H. B. Brougham not having been filled up and to the services of Mr. Foulkes having been lent to the Cochin Government during a portion of the year. The reorganization of the subordinate forest service chiefly accounts for the increase under "Establishments". The increase of about Rs. 4,000 under "Office establishment" is on account of Range clerks and peons sanctioned for certain ranges pending the reorganization of office establishments, and for an additional clerk sanctioned for each of the offices of the Conservators of Forests, Northern and Southern

	Rs.
Salaries	— 33,180
Establishment	+ 54,180
Allowances	— 1,300
Contingencies	+ 2,300
Net result	+ 22,000

Circles. The decrease under "Allowances" is the result of savings expected under "Conservators" and "Superior officers", which are however partly counterbalanced by an increase under the other two heads. The variations are due mainly to the causes explained above under "Salaries" and "Establishments". The increase under "Contingencies" is chiefly for supplying uniforms, &c., to the newly appointed forest guards under the reorganization scheme.

11. Under "Refunds" the Conservators' revised estimates approximate the sanctioned budget estimate and have been accepted by the Board.

12. *The Budget Estimates of* 1898–99—*Receipts.*—The Conservators' estimates are accepted. The total receipts for the Presidency exceed the revised estimates for the current year by Rs. 1,02,500, the variations under the several sub-heads being as under :—

		Rs.
I. Timber, &c., removed by Government Agency—		
(*a*) Timber	—	51,000
(*b*) Firewood and charcoal	—	38,600
(*c*) Bamboos	—	750
(*d*) Sandalwood	—	19,200
(*e*) Minor produce	+	550
Net variation under I ...	—	1,09,000
II. Timber, &c., removed by purchasers—		
(*a*) Timber	+	26,400
(*b*) Firewood and charcoal	+	44,250
(*c*) Bamboos	+	12,300
(*d*) Grazing	+	81,100
(*e*) Minor produce	+	63,400
Net variation under II ...	+	2,27,450
III. Confiscated drift wood	—	3,320
V. Miscellaneous	—	12,630

The decrease under I (*a*) is budgeted for in South Malabar of the Southern Circle where a smaller quantity of teak saplings will remain for sale next year if the old stock is disposed of during the current year as calculated in the revised estimate. The decrease under I (*b*) is anticipated in the Central Circle in consequence of the arrangements contemplated in Salem for the supply of railway fuel through contractors or middlemen, instead of by departmental agency. The decrease under I (*d*) occurs in the Central and Southern Circles as the quantity of sandalwood proposed to be cut and sold next year will not be very large, and no old stock will remain for sale in the Southern Circle.

The increase under II (*a*) is expected to accrue in several districts of the Northern Circle and in Cuddapah and Salem of the Central Circle. The increase in the first named circle is slightly in excess of the actuals of the past year and is not much to look for with increased supervision and better season. The estimate of the Conservator, Central Circle, is much below the actuals of the past year and may be safely accepted.

The increase under II (*b*) is anticipated chiefly in the Central Circle and to a smaller extent in the other two circles.

The proposed supply of railway fuel in Salem through contractors justifies the increase in the Central Circle. The increase in the Northern Circle is spread over almost all the districts of the circle and that in the Southern Circle is expected from babul growth on tank-beds in Madura. The increase under II (*c*) is budgetted for in all the circles and is supported by the actuals of the past year.

The increase under II (*d*) is expected mainly in the Northern and Central Circles and is not much above the actuals of the past year during which no concession of free grazing in the reserves was necessary as in the current year.

The increase under II (*e*) is estimated for chiefly in the Central Circle and to a smaller extent in the Northern Circle. The crop and prices of tangedu bark and other minor produce are expected to improve with the improvement in the season. Hence the increased estimates are allowed to stand.

The budget estimate under III has been fixed with reference to the actuals of the past year.

The decrease under V occurs mainly in the Southern Circle where the large revenue expected during the current year from Anamalai leases cannot be realized next year.

13. In paragraph 3 of Government Order, Mis. No. 4405, Revenue, dated 23rd August 1897, the attention of the Board was drawn to paragraph 6 of Government Order, No. 602, Financial, dated 2nd idem, requiring that the causes of the steady annual increases under forest receipts should be scrutinized when the budget estimates for the ensuing year were submitted. The following statement exhibits the actuals of the past five years and the revised and budget estimates for the current and ensuing years under the several heads of receipts :—

Statement showing the actual receipts from 1892–93 to 1896–97, and the revised and budget estimates for the current and ensuing years, respectively.

Budget head.	Actuals of 1892-93.	Actuals of 1893-94.	Actuals of 1894-95.	Actuals of 1895-96.	Actuals of 1896-97.	Revised estimate for 1897-98.	Budget estimate for 1898-99.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. (*a*) Timber	1,51,438	2,11,225	1,90,430	1,58,484	1,72,015	2,84,400	2,33,400
(*b*) Firewood and charcoal ..	1,09,572	1,29,308	1,33,880	1,67,563	1,79,683	2,05,600	1,67,000
(*c*) Bamboos	4,003	2,204	3,097	2,610	8,737	9,600	8,850
(*d*) Sandalwood	19,165	40,083	34,993	29,621	12,321	32,200	13,000
(*e*) Grass and other minor produce.	46,304	22,802	19,881	21,778	26,261	43,300	43,850
Total ..	3,30,482	4,05,622	3,82,281	3,80,056	3,98,417	5,75,100	4,66,100
II. (*a*) Timber	2,07,943	3,15,038	2,06,422	2,33,342	2,68,427	2,23,000	2,49,400
(*b*) Firewood and charcoal ..	2,48,634	2,47,460	2,60,508	3,03,667	2,95,990	2,84,700	3,28,950
(*c*) Bamboos	1,36,603	1,68,147	1,82,499	1,90,471	1,94,731	1,81,900	1,94,200
(*d*) Grazing and fodder grass ..	1,75,589	2,63,257	3,13,322	3,35,323	3,95,340	3,38,800	4,19,900
(*e*) Other minor produce	4,12,318	4,73,487	4,50,589	5,90,897	6,13,817	5,16,400	5,79,800
Total ..	11,81,087	14,67,389	14,13,340	16,53,700	17,68,305	15,44,800	17,72,250
III. Confiscated drift and waifwood ..	10,084	12,870	12,269	11,920	10,448	13,800	10,480
V. Miscellaneous	55,559	61,301	86,139	64,892	1,26,158	1,15,300	1,02,670
Total Receipts ..	15,77,212	19,47,182	18,94,029	21,10,568	23,03,328	22,49,000	23,51,500

The Conservator, Southern Circle, reports that there has been no noteworthy advance either in the total or under any sub-head in his circle. As regards the revenue under I (*a*) the Conservator, Central Circle, states: "With the full establishment a development of the local timber trade should take place and the department undertake the supply of local timber. This will increase the receipts under I (*a*)." The revenue under I (*b*) depends mainly upon the supply of fuel to railways. There is not much prospect of increased revenue under this head, as, with the more extensive use of coal, the demand for firewood will diminish considerably; while the receipts under I (*c*) and (*e*) may be expected to improve steadily by the gradual extension of departmental operations in districts or tracts in which such operations cannot conveniently be superseded by private extraction. No expansion of revenue under I (*d*) can be expected for sometime to come, as it is proposed to confine felling operations to sandal trees on unreserved lands. The abnormal rise in the revenue under II (*a*) during 1893–94 is due to a sum of Rs. 88,000, received as an advance for the supply of railway sleepers in the Northern Circle having been included in the receipts of the year, while the timber was supplied subsequently. Much of the revenue under this head, particularly in the Central Circle, depends on the amounts collected as the value of timber on

unreserved lands taken up on "darkhast" for cultivation. All that can be expected in future years is that the probable fall in the "darkhast" revenue may be made up by developing the extraction of timber for local requirements.

With reference to receipts under II (*b*) the Conservator, Central Circle, classifies the main sources of revenue under the following heads:—

(*a*) Revenue collected by civil authorities for wood (classed as fuel) upon lands taken up on "darkhast."
(*b*) Sale of coupes to contractors, chiefly for supply of railway fuel.
(*c*) Locally-sold coupes to meet demand of neighbouring towns and villages.
(*d*) Fuel and charcoal extracted under cover of permits.

No appreciable increase can be expected under classes (*a*) and (*b*) for reasons already given, but the revenue under (*c*) and (*d*) will expand gradually.

The revenue under II (*c*) may be said to have reached its maximum. It will be too much to calculate upon any further increase.

The revenue under II (*d*) and (*e*) has shown progressive advancement. The remarks of the Conservator, Northern and Central Circles, with reference to these items are extracted below for the information of Government. The Conservator, Northern Circle, writes in regard to grazing:—

It (the increase) is due to more systematic arrangements, the revenue being doubled since 1891–92. The lead in this was taken by Kistna, but there have been improvements in some of the other districts due to rendering the purchase of grazing licenses more easy and doing away with a number of make-believe closed reserves, in which the rule was illicit grazing tempered by pound fees and fines. Reserves which cannot be effectually closed have been thrown open to grazing on payment.

The Conservator, Central Circle, writes:—

II (*d*) *Grazing.*—This revenue has increased by leaps and bounds during the last three years. The principal reasons have been that more attention has been devoted to its collection, and improved methods have been adopted. I do not think, for the present, it is capable of much expansion; with the increased establishment an addition of Rs. 3,000 or Rs. 4,000 may be expected for the next 3 or 4 years.

The Conservator, Northern Circle, writes:—

Under "minor produce" the chief increase has been from sales of tangedu bark (*Cassia auriculata*) and from revenue from date and palmyra trees. In Bellary the re-arrangement of the tangedu leases brought in an extra revenue of Rs. 39,000 in 1895–96 and 1896–97, and the increase was very large also in Anantapur.

In Kurnool, revenue from date trees yielded Rs. 25,000 in 1894–95, and in Bellary in 1896–97 an increase of Rs. 21,000, and in Anantapur of about Rs. 30,000. This revenue is likely to increase, as it has been introduced into Kistna only last year, and was not credited to forests during the year. Other minor produce shows an increase, because revenue is now received for the Agency tracts of Vizagapatam and attention is being paid to a similar revenue in Gódávari, which, it is hoped, will eventually yield a substantial sum."

The Conservator, Central Circle, writes:—

II (*e*). This is a fluctuating source of revenue. As reservation is completed and more time can be devoted to systematic collection, a small annual increase may be expected.

The increase under *V. Miscellaneous* since 1896–97 has occurred mainly from the leasing of forest lands on the Anamalais in South Coimbatore for the cultivation of coffee.

The Board concurs in the following general remarks made by the Conservator, Central Circle:—

Generally, I do not think any material increase can be expected upon the total revenue for the next few years. The more liberal policy generally desired by Government (*vide* Government Order, No. 569, Revenue, Forest No. 118, dated 13th July 1897) and the concessions granted for free use of the produce of unreserved lands will tend to reduce the revenue. The energy and attention of the establishment must, for sometime to come, be devoted more to protection and improvement of the forests than to production of revenue."

Expenditure—A. Conservancy and Works.

14. The Conservators' figures of the budget estimates will be amended as under:—

	Budget sub-head.	District.	Amount added or deducted. Rs.
		Northern Circle.	
(1)	VII (*c*) Other works	Kistna	— 8,000
(2)	VIII (*c*) (2) Survey of India ...	Direction	+ 35,000
(3)	VIII (*e*) Sowing and planting ...	Bellary	— 10,000
		Central Circle.	
(4)	VIII (*c*) (2) Survey of India		+ 35,000
(5)	IX Miscellaneous		+ 250
		Southern Circle.	
(6)	II Timber, &c., removed by consumers ...	South Canara ...	+ 4,000
(7)	VII (*a*) Roads and bridges ...	Madura	— 1,500
(8)	VII (*b*) Buildings	Madura	— 2,000
		North Malabar ...	— 1,000
(9)	VIII (*c*) (2) Survey of India ...	Direction ...	+ 35,000
(10)	VIII (*g*) Other works	North Malabar ...	+ 1,100
		South do. ...	+ 1,000
		Nilgiris	+ 500
		North Coimbatore ...	+ 6,500
		South do. ...	+ 1,400
		Madura	+ 4,000
		Tinnevelly	+ 4,000

Item No. 1.—represents one-third of the total cost of Rs. 24,000 estimated to be required for the construction of a bund along the creek from Bandur Fort to Humsaladivi. The provision in the Conservator's budget has been struck out as the Board considers that, in a case of the kind, detailed estimates and report should have been previously submitted and the sanction of competent authority duly obtained.

Item Nos. 2, 4 *and* 9.—The budget allotment for the current year on account of Survey of India is Rs. 1,53,820. This sum has been reduced to Rs. 1,33,780 in the revised estimate, as the Board understands that a saving of not less than Rs. 20,000 may be expected in consequence of the recent amalgamation of Nos. 9 and 19 parties. The Board expects that the cost of the amalgamated parties will not exceed Rs. 1,05,000 during 1898–99, and this amount has been apportioned equally to the three circles. The Conservators made no provision in their budgets for want of definite information.

Item No. 3.—The Collector proposes to spend Rs. 40,000 in fencing, ploughing and sowing 20,000 acres in Adóni, Alúr and Bellary taluks for fuel and fodder reserves at Rs. 2 per acre. The necessity for cultural operations on a considerable scale in these taluks has been duly explained by the Collector. The Conservator approves of the principle, but considers that the establishment may not be able to cope with the work on a large scale. He has therefore allowed only Rs. 20,000 to stand in his budget estimate. The Board is, however, of opinion that even this amount is too much to begin with, and has further curtailed it by one-half. Bellary is a paying district and should be allowed to spend on improvements. The operations will not be commenced until the sanction of the Board has been obtained on the submission of detailed estimates and report.

Item Nos. 6 *and* 10.—represent the cost of temporary establishment of watchmen &c., transferred from B to A for reasons explained in paragraph 7 *supra*.

Item No. 7.—As it appears from the district budget note that the question of constructing a road from Pálár to Varavandi in the Kodaikánal range has yet to be fully considered, no specific provision on that account seems necessary in the budget. The amount may, if required, be conveniently met from savings.

Item No. 8.—The provision of Rs. 2,000 in Palamedu and Kanavoypatti ranges in Madura for "buildings not yet decided" has been disallowed by the Board. In North Malabar Rs. 2,000 is provided for a substantial rest-house and out-houses at

Begur. Considering the usual difficulty experienced in these parts in procuring labour it is not probable that the whole amount will be expended in one year. Hence the reduction of Rs. 1,000 by the Board.

15. The Board's budget estimate of expenditure for the Presidency under "A. Conservancy and Works" during 1898–99 exceeds its revised estimate for the current year by Rs. 10,000, the variations under the several heads being as under :—

		Rs.
I.	Timber, &c., removed by Government agency	+ 5,960
II.	Timber, &c., removed by consumers, &c.	+ 6,410
III.	Confiscated drift, &c., wood	— 800
V.	Rent of leased forests	— 1,200
VI.	Live and dead stock	— 23,000
VII.	Communications and buildings	+ 35,270
VIII.	Organization, improvement and extension of forests ...	— 12,990
IX.	Miscellaneous	+ 350

The increase under I is estimated for in the Northern and Southern Circles mainly under extraction of timber and firewood, while that under II is justified by the increase under the corresponding head of receipts. The decrease under III is budgeted for in the Northern Circle, where it is proposed to *lease out* the collection of driftwood in Gódávari, while that under V is due to a smaller amount being considered sufficient for the payment of *Kuttikanam* (stump fees) to jenmis of leased forests in South Malabar. The decrease under VI is owing to the absence of provision for any special machinery, such as that imported during this year.

The increase under VII is budgeted for in all the circles mostly under "roads" and partly under "buildings". Judging from the actuals of past years, the provision is doubtless abnormal, but it is urged that the full staff as per new scale of subordinate establishment will be at work next year and that greater progress may well be looked for.

The decrease under VIII occurs mainly under "Survey of India", the budget estimate being nearly Rs. 29,000 less than the revised estimate, but a portion of the decrease has been counterbalanced by the increased expenditure proposed under VIII (*e*) on account of cultural operations in Bellary.

16. *Expenditure B—Establishments.*—The Conservators' estimates have been amended as under :—

			Rs.
(1) Salaries—			
	Northern Circle	—	4,600
	Central „	+	3,400
	Southern „	—	9,400
	Total ...	—	10,600
(2) Establishment—			
	Northern Circle	—	1,900
	Southern „	—	25,400
	Total ...	—	27,300
(3) Allowances—			
	Northern Circle	—	5,500
	Central „	—	900
	Southern „	—	200
	Total ...	—	6,600

Item No. 1.—In the Northern Circle, the provision made by the Conservator under "promotion and deputation of officers" and "exchange compensation allowance" has been reduced by the Board in accordance with calculations made in its office. The Board has adopted the rate for the current quarter (1*s.* $3\frac{5}{16}$*d.*) in calculating the exchange compensation allowance in the budget estimate. In the Central Circle the Board has added Mr. Stanbrough's pay as Deputy Conservator, second grade, as he will return from furlough in August 1898. It has also provided for the promotion of an Assistant Conservator, first grade, to the vacant place in the fourth grade of Deputy Conservators and for the local allowance to an extra Assistant Conservator, second grade. On the other hand, the Conservator's provision under "deputation and special allowance" has been reduced in accordance with calculations made in the Board's office. In the Southern Circle, the Conservator's figure under "exchange compensation allowance" has been reduced and his provision under "deputation and special allowance" and "probable savings" altered.

Item No. 2.—In the Northern Circle the Conservator's provision under "temporary subordinate establishment" has been struck out, as with the entertainment of the full sanctioned scale of permanent establishment, it should be unnecessary to entertain temporary establishments also. The provision made by the Conservator, Southern Circle, for the re-organization of the Range office establishments and for increasing the strength of the clerical staff of District Forest-offices has been struck out, the establishments in question having not yet been sanctioned. On the other hand, the Conservator's figure under "temporary office establishments entertained in districts" has been raised in accordance with the temporary establishment scale of the current year. The Conservator's provision on account of temporary watchmen to be employed under B. I. (*c*) has been tranferred to A. "Conservancy and works" for the reasons explained in dealing with the revised estimate in paragraph 7 *supra*.

Item No. 3.—The alterations have been made mainly with reference to past actuals and the figures of the revised estimate.

17. The Board's budget estimate under "B. Establishment" for 1898–99 compared with its revised estimate for the current year exhibits an increase of Rupees 57,500 as noted below :—

		Rs.
Salaries	+	19,400
Establishments	+	27,100
Allowances	+	9,700
Contingencies	+	1,300
Total ...	+	57,500

Fewer officers are expected to be on leave in Europe during the ensuing year than in the current year, and the vacancy in the fourth grade of Deputy Conservators will also have been filled up. Hence the increase under "Salaries." Under "Establishments," the increase is chiefly owing to the proposed introduction of the full sanctioned scale of subordinate permanent establishment under the re-organization scheme recently sanctioned. The increases under "Allowances" and "Contingencies" are accounted for by the increases under "Salaries" and "Establishments."

18. The budget estimate of charges under A and B thus exhibits an increase of Rs. 67,500 over the revised estimate of the current year.

19. Under "1. Refunds," the Conservators' budget estimates have been accepted.

20. A copy of these proceedings is forwarded to the Accountant-General for verifying the budget figures under "B. Establishments" with reference to the sanctioned scale.

(True Extract.)

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

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

Copy to all Collectors, except of Madras.
„ Special Forest Settlement-officers.

APPENDICES.

Statement showing the probable receipts and charges as worked out on the basis of the actuals for the first five months of 1897–98.

—	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 1897–98.	7,68,000	9,35,000	6,80,000	23,73,000	4,95,500	5,61,000	6,68,400	17,25,000
2. Actuals for the first five months of 1896–97.	3,28,832	4,38,857	1,79,088	9,47,377	1,61,359	1,99,168	1,90,771	5,51,298
Actuals for the last seven months of 1896–97.	3,80,417	5,64,819	4,10,715	13,55,951	2,62,583	3,02,477	3,35,299	9,00,359
Total ..	7,092,49	10,03,676	5,90,403	23,03,328	4,23,942	5,01,645	5,26,070	14,51,657
							+ 84,000	+ 84,000
3. Actuals for the first five months of 1897–98.	1,71,794	3,52,869	2,51,056	7,75,719	1,76,044	1,93,186	2,06,891	5,76,121
Probable figures for the last seven months of 1897–98 worked out in the proportion of the corresponding actuals of the previous year.	1,98,744	4,54,150	5,73,842	11,10,262	2,86,480	2,93,392	3,63,631	10,28,681
Total ..	3,70,538	8,07,019	8,24,898	18,86,981	4,62,524	4,86,678	5,70,522	15,04,802
		20,02,455				15,19,624		
4. Estimate worked out in the proportion of the actuals for the first five months of the current year.	4,12,306	8,46,886	6,02,534	18,61,726	4,22,506	4,63,646	4,96,538	13,82,330
5. Board's revised estimate for 1897–98.	6,45,000	8,82,000	7,22,000	22,49,000	5,03,300	5,46,500	6,67,200	17,17,000

Statement showing the cost of temporary establishments under A. Conservancy and Works in t he three circles during each of the years 1896–97, 1897–98 and 1898–99.

—	Northern Circle.			Central Circle.			Southern Circle.			Grand Total.		
	Actuals, 1896–97.	Accountant-General's revised estimate, 1897–98.	Budget estimate, 1898–99.	Actuals, 1896–97.	Accountant-General's revised estimate, 1897–98.	Budget estimate, 1898–99.	Actuals, 1896–97.	Accountant-General's revised estimate, 1897–98.	Budget estimate, 1898–99.	Actuals, 1896–97.	Accountant-General's revised estimate, 1897–98.	Budget estimate, 1898–99.
A. Conservancy and Works.	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	1,012	1,509	2,350	836	879	876	2,819	3,106	2,976	4,667	5,494	6,202
(*b*) Firewood and charcoal	883	1,175	1,650	1,127	1,311	1,365	1,588	1,535	1,284	3,598	4,021	4,299
(*c*) Bamboos	..	..	..	..	..	..	..	..	..	..	..	..
(*d*) Sandalwood	..	..	..	..	..	..	..	550	..	..	550	..
(*e*) Grass and other minor produce	..	..	..	329	251	252	380	773	966	709	1,024	1,218
Total ..	1,895	2,684	4,000	2,292	2,441	2,493	4,787	5,964	5,226	8,974	11,089	11,719
Timber and other produce removed from the forests by consumers or purchasers	40,775	43,634	46,300	15,904	16,937	17,500	14,282	16,417	13,648	70,961	76,988	77,448
III. Confiscated drift and waifwood	1,067	470	..	..	..	..	..	..	..	1,067	470	..
IV. Revenue from forests not managed by Government ..	..	..	..	..	..	..	..	..	..	..	..	..
V. Rent of leased forests and payments to shareholders in forests managed by Government	..	..	..	..	..	..	..	..	..	..	..	..
VI. Live and dead stocks—												
(*a*) Purchase of cattle	..	..	..	..	..	..	2,120	802	1,644	2,120	802	1,644
(*b*) Feed and keep of cattle	1,039	804	1,060	..	..	..	8,263	11,726	9,711	9,302	12,530	10,771
(*c*) Stores, tools and plant	164	225	250	..	..	..	71	72	84	235	297	334
Total ..	1,203	1,029	1,310	..	..	..	10,454	12,600	11,439	11,657	13,629	12,749
VII. Communications and buildings—												
(*a*) Roads and bridges	..	..	..	..	..	..	..	..	..	..	..	..
(*b*) Buildings	1,943	2,155	3,190	1,262	1,328	1,398	294	509	789	3,499	3,992	5,377
(*c*) Other works	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,943	2,155	3,190	1,262	1,328	1,398	294	509	789	3,499	3,992	5,377
VIII. Demarcation, improvement and extension of forests—												
(*a*) Demarcation	794	928	2,620	2,005	1,439	1,416	1,571	2,092	..	4,370	4,459	4,036
(*b*) Compensation for land and rights	..	..	..	..	..	..	..	..	..	..	..	..
(*c*) Surveys .. (1) Local surveys	6,256	7,943	7,580	3,141	3,232	5,100	4,902	5,257	8,000	14,299	16,432	20,680
(2) Surveys of India	..	..	..	..	..	..	..	..	..	..	..	..
(*d*) Working plans	227	1,096	600	..	..	..	..	..	..	227	1,096	600
(*e*) Sowing and planting	2,993	3,122	4,650	5,336	5,329	5,514	1,524	1,628	1,536	9,853	10,079	11,700
(*f*) Protection from fire	..	..	..	..	..	..	..	..	..	..	..	..
(*g*) Other works	15,211	16,175	18,800	31,286	29,810	30,160	19,760	22,024	19,040	66,257	68,009	68,000
Total ..	25,481	29,264	34,250	41,768	39,810	42,190	27,757	31,001	28,576	95,006	1,00,075	1,05,016
IX. Miscellaneous	..	..	..	..	..	..	133	144	252	133	144	25
Grand Total ..	72,364	79,236	89,050	61,226	60,516	63,581	57,707	66,635	59,930	1,91,297	2,06,387	2,12,561

Memorandum explaining the variations between the actuals of 1896–97 and the sanctioned and revised estimates of that year and the actuals of the previous year under "IX. Forest—Receipts."

(i) *Actuals of* 1896–97 *compared with those of* 1895–96.

The revenue of 1896–97 exceeded that of 1895–96 by Rs. 1,92,760, the increase having been distributed over all the budget heads as noted in the margin. The increase under head I occurred principally under "Timber" in *North* and *South Malabar* and under "Firewood" in *South Arcot* and *Salem*, and was partly counterbalanced by a decrease under "Sandalwood" in the *Nilgiris* and *North Coimbatore* due to the non-sale of that produce. The increase in *North Malabar* is explained to be due partly to the sale of the previous year's stock and partly to the adjustment during the year of the value of timber supplied in the previous year to the Ordnance Department and the Madras Railway Company; while that in *South Malabar* was in consequence of the felling operations having been expanded under the provisions of the working plan. Supply of engine fuel to railway companies mainly accounted for the increase under "Firewood" in *South Arcot* and *Salem*. The increase under this sub-head would have been very much greater, had there not been a large falling off in revenue in the districts of *Nellore* and *North Arcot*. In the first-named district, the decrease was largely due to the short delivery of fuel from the Śrîharikota forests owing partly to the scarcity of labour and partly to the deepening of the canal which prevented delivery of fuel to the contractor. Low prices obtained for the casuarina also contributed to the decrease. The deficit in *North Arcot* was due to the absence of demand for fuel chiefly from the Arcot sugar works and partly also from the public.

	Rs.
I	+ 18,361
II	+ 1,14,605
III to V	+ 59,794
Total ...	+ 1,92,760

2. The increase under head II was distributed over all the sub-heads except (*b*) "Firewood." Under (*a*) "Timber", the increase occurred principally in the districts of *Chingleput*, *North Arcot*, *Salem* and *Madura* consequent upon the credit to "Forests" of certain items of tree revenue hitherto credited to "Land Revenue." The net decrease and increase under "Firewood" and "Bamboos" respectively are small and do not call for any special remarks. The increase under "Grazing" (Rs. 60,000) was contributed principally by the districts of *Kurnool*, *Bellary*, *Cuddapah* and *Salem*. In *Kurnool* and *Cuddapah*, the operations were more efficiently supervised, and in the former district there was also a better demand for pasture in the hills. In *Bellary* and *Salem*, the increase arose from the levy of enhanced rates of grazing fees within the sanctioned maxima and from the large removal of grass by the Commissariat Department and the ryots in Bellary with a view to being stored to provide against famine. Under (*c*) "Other minor produce", the revenue exhibited a large increase in the districts of *Bellary*, *Anantapur*, *Nellore* and *Madura*. But this increase was to a large extent counterbalanced by heavy deficits in *Kurnool*, *Cuddapah* and *North Coimbatore*. The increase in *Bellary*, *Anantapur* and *Nellore* was due to the high prices realized from the sales of Tangedu bark (*Cassia auriculata*) and to the imposition of fees on date trees tapped for toddy in the first two districts. The increase in *Madura* resulted from the collection of arrears of revenue from the holders of cardamom leases. The decrease in *Kurnool* is attributed to the poor sales of Tangedu bark owing to a combination among the merchants; that in *Cuddapah* to the sale of minor produce in only a few firkas, the produce in all the firkas having been sold in 1895–96; while that in *North Coimbatore* to the abandonment of the leasing system which was found to work unsatisfactorily and to afford much scope for fraud.

3. The increase under "Other revenue" resulted from a larger collection of composition fees on account of forest offences and from the leasing of lands for coffee cultivation on the Anamalais in *South Coimbatore*.

(ii) *Actual receipts of* 1896–97 *compared with the sanctioned estimates of that year.*

4. The actual receipts of 1896–97 compared with the budget estimate of the year show a net increase of Rs. 2,87,328 as noted in the margin.

	Rs.
I	— 1,19,583
II	+ 3,41,305
III to V	+ 65,606
Net result ...	+ 2,87,328

5. Under head I, the actuals fell short of the budget estimate under all the sub-heads except (*e*) "Minor produce." Under (*a*) "Timber" there was a deficit in almost all the districts of the *Central* and *Southern Circles*, notably in *Salem*, *South Canara*, *North* and *South Malabar* and *South Coimbatore*. The deficit in *Salem* was due to the failure of the project to supply wooden props to the Kolar gold mines. The decrease in *South Canara* and *North* and *South Malabar* was due to slack demand on the west coast owing to the prevalence of the plague in Bombay; while that in *South Coimbatore* was due to smaller quantity of teak, fit for felling, found available in the Anamalai forests.

Under (*b*) "Firewood", the decrease occurred mainly in the *Southern Circle* and was partly counterbalanced by an increase in the *Central Circle*. Absence of demand chiefly accounted for the decrease in the *Southern Circle*. The increase in the *Central Circle* was contributed by *Salem* and *South Arcot* and was due to the cause already explained in comparing the actuals of the year with those of the previous year (*vide* paragraph 1 *supra*).

The decrease under (*c*) "Bamboos" is small and calls for no remark.

The deficit under (*d*) "Sandalwood" was due to the non-extraction of that produce in *North Arcot*, *Nilgiris* and *North Coimbatore*. Owing to the prevalence of the plague and famine in Bombay—the chief sandalwood market—it is reported that there was not sufficient demand for the produce at remunerative rates.

Under (*e*) "Minor produce", the revenue showed an increase of about Rs. 16,000 in the *Southern Circle*, which was partly counterbalanced by decreases in the other two circles. The increase in the *Southern Circle* was due chiefly to the introduction of the system of departmental collection of minor produce in *North* and *South Coimbatore* and to the manufacture of a larger quantity of catechu in *South Canara* where unusually high rates were obtained for that article. The decrease in the other circles resulted from the cessation of departmental collections in *Ganjám*, *Gódávari*, *Bellary* and *Nellore* owing to famine and to the Commissariat Department in Bellary having made their own arrangements to remove the required quantity of grass under permits.

6. The increase under head II was distributed over all the sub-heads. Under (*a*) "Timber," it was due chiefly to the credit to "Forests" of certain items of tree revenue previously credited to "Land Revenue" in the districts of *Gódávari*, *Nellore*, *Chingleput*, *North Arcot*, *Salem* and *Madura*. Large removals of timber by purchasers in *Gódávari*, *Nellore*, *South Coimbatore* and *Tinnevelly* also partly contributed to the increase.

Under (*b*) "Firewood," there was a large increase in the districts of *North Arcot*, *Trichinopoly*, *Tanjore* and *North Coimbatore*; but this was partly counterbalanced by heavy deficits in *Kistna* and *Salem*. The increase in *North Arcot* is attributed to the increased demand for coupes for the supply of fuel to railways. In *Trichinopoly*, the increase resulted partly from the transfer to the sub-head II (*b*) of revenue from trees on darkhast lands formerly credited to II (*a*) and partly from the sale of the large number of trees blown down by the heavy floods of July 1896 and from the sale of trees on certain reserved lands which were abandoned. In *Tanjore*, the credit to "Forests," instead of to Land Revenue as in previous years, of revenue from the sale of trees on unreserved lands contributed to the increase. In *North Coimbatore*, the

increased receipts were obtained by the sale of karuvelan or babul trees (*Acacia arabica*) on the padugais of the Cauvery river. The large deficit in *Kistna* is said to have been due to the impoverished condition of the people who used twigs for firewood; while that in *Salem* is attributed to the period of contract for most of the coupes in the Tiruppattúr range sold and paid for in 1895–96, having extended over the year 1896–97, and to supplies to the Madras Railway Company having been made direct by departmental agency instead of through contractors.

The increase under (*c*) "Bamboos" arose from a better demand for the produce in *Gódávari*, *North Arcot* and *Salem*.

Under (*d*) "Grazing and fodder grass," the increase was contributed mostly by the districts of the *Central Circle* and partly by those of the *Northern Circle*. In the *Central Circle*, the increase is reported to have resulted from more efficient supervision in the *Cuddapah* district and from the raising of grazing fees to three-fourths of the maximum rates in the districts of *Nellore*, *South Arcot* and *Salem*. The increase in the *Northern Circle* occurred in the districts of *Kurnool* and *Bellary* and was due to the causes already explained in paragraph 2 *supra*. There was a deficit of about Rupees 9,000 under this head in the *Kistna* district owing to the concessions granted in the matter of free grazing and free removal of grass and leaves during the floods of 1896 and during famine in the beginning of 1897.

The total revenue under (*e*) "Other minor produce" largely exceeded the budget estimate notwithstanding heavy deficits in the districts of *Kurnool*, *South Arcot* *South Canara*, *North* and *South Coimbatore*. The increase was due to the causes already explained in paragraph 2 *supra* in regard to *Bellary*, *Anantapur*, *Nellore* and *Madura*. The following causes also partly contributed to the increase:—

(1) Credit to "Forests"

(*a*) of revenue from fruit trees hitherto credited to "Land Revenue" in *North Arcot*;

(*b*) of revenue from toddy trees on unreserved lands in *Salem*; and

(2) Larger realizations of revenue from manure leaves in the latter district.

The causes of the deficit in *Kurnool* and *North Coimbatore* have already been explained (*vide* paragraph 2 above). The deficit in *South Arcot* was due to the greater portion of tree-rents in the district having been credited to "Land Revenue" and to the collection in 1897–98 of revenue which fell due from minor produce leases towards the close of 1896–97. The deficits in *South Canara* and *South Coimbatore* were owing to the failure of cardamom crop in the former district and the introduction of departmental collection in the latter.

7. The increase under III to V "Other revenue" resulted mainly from the leasing of lands for coffee cultivation on the Anamalais in *South Coimbatore*, from the sale of captured young elephants in *North* and *South Malabar* and from larger realizations of composition fees in *Bellary*, *Gódávari* and *South Canara*.

8. The actuals, as compared with the revised estimate, exhibit the marginally-noted variations. The variations under I and III to V have already been explained in comparing the actuals with the budget estimate. The increase under II occurred principally under (*a*) "Timber" in the *Central Circle* and was due to the causes explained under the same head in paragraph 6 *supra*. There was a heavy deficit under II (*e*) "Other minor produce" in the *Northern Circle* owing to the estimated revenue in the *Kurnool* district not having been realized for the reasons already given under the corresponding head in paragraph 2 *supra*. But this deficit was to a large extent counterbalanced by increased receipts under the same head in the other two circles and under (*d*) "Grazing and fodder grass" in all the circles.

		Rs.
I	—	1,19,583
II	+	37,305
III to V	+	43,606
Net result ...	—	38,672

Explanatory memorandum of variations between the actuals of 1896–97 and the revised and budget estimates of that year and the actuals of the previous year under "11. Forest-Expenditure."

(*i*) *Actuals of* 1896–97 *compared with those of* 1895–96.

The expenditure of 1896–97 compared with that of the preceding year shows an increase of Rs. 90,000 as noted in the margin.*

—	A. Conservancy and works.	B. Establishments.	Total.
	Rs.	Rs.	Rs.
* Actuals, 1895–96.	6,79,000	7,67,000	14,46,000
Do. 1896–97.	7,84,000	7,52,000	15,36,000
Difference ..	+ 1,05,000	— 15,000	+ 90,000

2. The increase under A. Conservancy and works was spread mainly over the marginally-noted heads.† Under I, the expenditure increased largely in *South Arcot* and *Salem* on account of the departmental supply of engine fuel to railway Companies; but the increase was partly counterbalanced by a decrease under (*a*) "Timber" in the *Southern Circle* owing to the curtailment of carting and sawing operations in *South Coimbatore* and *Tinnevelly* respectively. The increase under A-II was necessitated by the increase under the corresponding head of receipts. That under VI (*c*) was in consequence of the supply of tents to Forest-officers for the first time in 1896–97. The increase under VII (*a*) *and* (*b*) "Roads and buildings" was caused by extended operations. The increased expenditure under VIII (*c*) was on account of a second survey of India Party deputed during the year for forest survey operations in this Presidency; that under VIII (*e*) was due to the watering of plants in the Augusti Naugam plantation in the *Ganjám district* for a longer period than was estimated owing to failure of rains and that under IX was the result apparently of the debit to that head of the payment to the Rani of Madgole of the net revenue derived from the management of her forests in the *Vizagapatam* district.

	Rs.
† A-I	20,000
II	9,000
VI (*c*)	5,000
VII (*a*) *and* (*b*)	23,000
VIII (*c*)	29,000
(*e*)	5,000
IX	8,000
Total ..	99,000

3. The short expenditure under B. Establishments was chiefly under exchange compensation allowance, the rates during 1896–97 having been less than those during the previous year. It was also due partly to the pay of certain temporary forest subordinates in the Northern Circle having been debited during the year to A. Conservancy and works instead of to B. Establishments as in the previous year and to certain changes in the subordinate staff of the Southern Circle which resulted in a saving.

(*ii*) *Actual expenditure of* 1896–97 *compared with the sanctioned estimates of the year.*

4. The variations between the actuals and the budget estimate arranged under the main heads of "A and B" are shown in the margin. Under A. "Conservancy and works" there was a decrease under all the budget heads except II. "Timber, &c., removed by purchasers" and IX. "Miscellaneous". Under I the decrease occurred chiefly under (*a*) "Timber" and was partly counterbalanced by an increase under (*b*) "Firewood" in the Central Circle. The causes of these variations have been partly explained by the remarks under the corresponding head of receipts. They were also due to some extent (1) to the fall in the price of red sanders where a smaller quantity of that timber was removed in the *Cuddapah district*, (2) to the breach of roads in *South*

A. "Conservancy and works."	Rs.
I. Timber, &c., removed by Government Agency .. .. .. —	8,647
II. Timber, &c., removed by purchasers. +	5,878
III to V. Other revenue .. .. .. —	1,087
VII. Communications and buildings .. —	16,995
VIII. Protection, improvement, &c., of forests .. .. —	88,540
VI. Live and dead stock and IX. Miscellaneous .. .. .. +	257
Total ..	— 1,09,134
B. "Establishments."	
I. Salaries .. .. —	18,473
II and III. Travelling allowances and contingencies .. .. .. —	6,736
Total ..	— 25,209

Canara and *Tinnevelly* which hindered carting operations and (3) to the anticipated quantity of timber not having been sawn in the last-named district for want of sawyers. The increase under A-II was mainly in *Cuddapah* and *Salem* and is attributed to the payment of commission to village officers and others who were entrusted with the issue of grazing permits. The decrease under III to V. "Other revenue" is small and calls for no remark. The short expenditure under VII. "Communications and buildings" occurred in all the three circles especially in the Northern, and is reported to be due generally to the inadequacy of establishment, to the difficulty experienced in obtaining labour, to the incompetency of the available staff to carry out works and in some cases to the funds provided for certain works having been utilized for more important works under other budget heads. Under head VIII the savings were distributed over all the sub-heads, but chiefly over (*a*), (*c*), (*e*), (*f*) and (*g*). Under (*a*) "Demarcation" the decrease is attributed mainly to the postponement of work in the marginally-noted districts owing to want of sufficient labour and to the employment of subordinates on other works and partly to the reservation of further areas having been disallowed in *Trichinopoly* and *Salem*.

Ganjám.	Nellore.
Vizagapatam.	South Arcot.
Kistna.	South Canara.
Kurnool.	South Malabar.
Bellary.	Madura.

The decrease under (*c*) was due to the Survey of India operations having been carried out at a less cost than was anticipated, to the non-entertainment of the full staff of surveyors sanctioned for the year and to the receipt in the *Central Circle* of fewer maps from the Survey of India Party than was expected. The savings under (*e*) "Sowing and planting" resulted mainly from the diminished expenditure on plantations in *North Arcot* and *South Malabar* and the reduction of municipal tax on districts and the reduction in the cost of fire-protection in certain others accounted for the short expenditure under (*f*) "Fire-protection"; while that under (*g*) "Other works" was chiefly owing to the non-entertainment of certain temporary establishment in *South Canara* and *Tinnevelly*.

The savings under "B. Establishment" were due to the absence on furlough of a larger number of officers than was anticipated and to the lower rates at which exchange compensation allowance was paid during the year.

5. The actuals, as compared with the revised estimate, exhibit only a decrease of Rs. 14,000 as noted in the margin. The decrease occurred principally under A-VIII (*e*) "Surveys" and was due to the Survey of India operations having been carried out at a less cost than was expected.

—	A. Conservancy and works.	B. Establishments.	Total.
	Rs.	Rs.	Rs.
Revised estimate, 1896-97	7,96,000	7,54,000	15,50,000
Actuals, 1896-97	7,84,000	7,52,000	15,36,000
Difference ..	— 12,000	— 2,000	— 14,000

Forest Department, Madras.

Receipts—IX Forest.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and Budget Estimate of 1898-99, as compared with the sanctioned and revised estimates, respectively, of 1897-98.

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
I. Timber, &c., removed by Government agency.	(*a*) Timber ..	Rs. Northern Circle .. + 2,800 Central Circle . —10,480 Southern Circle .. +22,900	There is an increase of Rs. 7,000 in Ganjám and an increase of Rs. 1,400 in Kistna and Rs. 1,300 in Bellary; but these increases are to a great extent counteracted by a decrease of Rs. 6,000 in Kurnool and Rs. 500 and Rs. 400 in Gódávari and Vizagapatam, respectively. The increase is expected in Ganjám by the supply of a larger quantity of sal timber to the Ordnance Department than was originally anticipated and by the sale of stock of timber in Russellkonda depôt left unsold in the previous year; in Kistna by the supply of piles to the Madras-Bezwada Railway; and in Bellary by the supply of babul logs and loppings to the Ordnance Department. The decrease is due to (1) slackness in demand on account of the prevailing distress in Kurnool; (2) to the postponement of departmental operations in Gódávari where the establishment has other important works to carry out; and (3) to the abandonment of the proposal to fell Nallamaddi timber in Vizagapatam. *Central Circle.*—A decrease of Rs. 6,400 consequent upon reduced extraction of red sanders stumps in the Cuddapah district. The total quantity extracted the previous year had not been removed by purchaser to end of June 1897. For want of purchasers in North Arcot proposed fellings of casuarina poles estimated to return Rs. 3,000 have had to be cancelled. In Salem the proposed extraction of timber from the Chitteri hills estimated to return Rs. 2,500 has had to be deferred. *Southern Circle.*—An increase of Rs. 33,100 is expected in North and South Malabar and the Nilgiris and a decrease of Rs. 10,200 in South Canara, North and South Coimbatore, Madura and Tinnevelly leaving a net increase of Rs. 22,900. The increase in South Malabar is expected from the sale of last year's stock owing to improvement of trade after plague and famine in Bombay which caused a reduction in timber sales during 1896-97. Also from the better rates for Karimpaya timber and from the disposal of teak saplings proposed to be felled in Ramalur plantation (1844). In the Nilgiris it is due to the recovery of the value of a part of last year's sale from a contractor who was unable to pay the full amount in that year. In North Malabar the additional revenue is expected to be realized by the sale of last year's stock and by supply of sleepers to Mr. Brown of Calicut. The district estimate has been reduced by the Conservator as it is unsafe to anticipate more than Rs. 38,000 in view of the probability of some of the timber not reaching in time or remaining unsold at the close of the year. The decrease in South Canara, North and South Coimbatore and Madura is due to the slack demand, and in Tinnevelly to the abandonment of proposed departmental operations in Srivilliputtúr range.	Rs. Northern Circle .. + 1,400 Central Circle .. + 6,600 Southern Circle .. —59,000	In view to the improbability of the season continuing in the present state and to the possibility of the demand for forest produce resuming its former stage, an increase of Rs. 3,000 is expected in Kurnool from the sale of timber in the three depôts of Atmakúr, Earnapad and Rudravaram; but there is a decrease of Rs. 2,000 in Ganjám, where it is proposed to limit the Departmental fellings just to cover the supply of sal timber to the Ordnance Department whose requirements are not known but are estimated at 6,000 cubic feet. *Central Circle.*—The increase will be derived from sales of red sanders stumps and roots in Cuddapah, Rs. 4,400, and from sales of casuarina poles in North Arcot, Rs. 2,200. *Southern Circle.*—The decrease is due chiefly to the expected disposal of the whole of the old stock in South Malabar during the current year, but this will be partly counterbalanced by increased revenue anticipated (1) by the installation of machinery and consequent increase in the timber operations in South Coimbatore; (2) by the sale of mature timber from Pambar and Southern slopes reserves in Madura; (3) from the cutting and sale at better price of larger logs from Someshwar reserve in South Canara. The district estimate for South Coimbatore has been curtailed in view of the reduction of stock of timber in depôts during the current year and the decision not to devote the full allotment to replenish this season and, taking into consideration the short time the machinery will have been at work and the probable change of officer, it is scarcely probable that the full amount budgeted for by the District officers will be realized.

Conservators' explanations of variations in the Revised Estimate of 1897–98 and Budget Estimate of 1898–99, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1898–99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
I. Timber, &c., removed by Government agency—*cont.*	(*b*) Firewood and charcoal.	Rs. Northern Circle.. —16,100 Central Circle .. —18,770 Southern Circle.. —31,200	*Northern Circle.*—The decrease is mainly in Bellary but slightly in Kurnool and Kistna, due in the first two districts to reduction in fellings originally proposed for want of demand for firewood on account of famine, and in Kistna to the postponement of charcoal manufacture until working plans have been framed. *Central Circle.*—Departmental supply of fuel to the Madras Railway in the Cuddapah district is to give way to supply by contractors. This explains decrease of Rs. 12,400. The demand from the South Indian Railway is also less than anticipated causing a decrease of Rs. 3,000 in South Arcot. The local supply to the distillery in North Arcot has also been stopped, as it burns coal thereby reducing the estimate in that district by Rs. 3,000. *Southern Circle.*—The decrease is chiefly expected in South Canara, Madura and Tinnevelly and is due (1) to the non-receipt of applications for erection of sandal stills in South Canara owing to the fall in the price of sandal-oil and to the unfavourable state of the Bombay market; (2) to the regulation of felling by means of simple working plans for sucessive years in Madura instead of non-regulated fellings as has been hitherto done without ascertaining the capability of the forest; (3) to the sale of firewood from a depôt proposed at Palamcottah in Tinnevelly having been given up for want of a suitable site and also to the increased use of contractors.	Rs. Northern Circle .. + 8,600 Central Circle .. —61,200 Southern Circle.. +14,000	*Northern Circle.*—An increase of Rs. 4,500 is expected from the proposed supply of 1,000 tons of fuel to Kurnool water works and to the Cotton Press at Nandyal and a further increase of Rs. 3,600 in Bellary from coupe fellings in Sandúr leased forests and from better sales anticipated from Bellary depôt. *Central Circle.*—The decrease is entirely due to the substitution for departmental of private supply of fuel to the Madras Railway in Salem. *Southern Circle.*—An increase is expected chiefly in the Nilgiris, Madura and Tinnevelly. In the Nilgiris it is based on the probable increased demand consequent on the advent of the railway, also on Mr. Tireman's working plan dependent on the demand from various breweries and supply of firewood and charcoal to Commissariat and the public. In Madura it is proposed to be realised from coppice operations and additional working circles to be formed and additional coupes to be worked. In Tinnevelly the increase is based on probable demand.
	(*c*) Bamboos ..	Rs. Northern Circle. — 1,500 Central Circle. + 950 Southern Circle. + 1,680	*Northern Circle.*—The decrease occurs in Kurnool and is due to the existence in original thinnings of a large percentage of crooked and dead bamboos which find practically no sales. *Central Circle.*—The increase occurs in North Arcot and is for supply of bamboos to the Ordnance Department. *Southern Circle.*—The increase is chiefly expected in North Coimbatore from the extension of departmental felling.	Rs. Northern Circle .. + 500 Central Circle .. — 450 Southern Circle .. — 800	*Northern Circle.*—Anticipated in Kurnool from thinnings in the Chelama valley where a commencement has been made towards the improvement of the bamboo growth. *Central Circle.*—A trifling decrease due to probable reduced supply of bamboos to the Ordnance Department. *Southern Circle.*—The decrease is expected in South Malabar from the sale of bamboos used for rafting saplings at a reduced rate for want of demand.
	(*d*) Sandalwood.	Northern Circle .. .. Central Circle. — 1,050 Southern Circle + 14,000	*Northern Circle.*— *Central Circle.*—The extraction of sandalwood in the Salem district has been restricted to removals from unreserved lands bordering cultivation. *Southern Circle.*—Due to the accumulation of last year's stock in North Coimbatore and the Nilgiris and to the adjustment of the value of sandalwood shipped last year to London market from North Coimbatore.	Northern Circle .. .. Central Circle. — 4,200 Southern Circle. — 15,000	*Northern Circle.*— *Central Circle.*—It is only proposed to work out sandalwood from the unreserved lands in the Salem district. *Southern Circle.*—Due to less quantity proposed to be collected and sold in North Coimbatore and the Nilgiris, the old stock having been disposed of during the current year.

Conservators' explanations of variations in the Revised Estimate of 1897–98 and Budget Estimate of 1898–99, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1898–99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
I. Timber, &c., removed by Government agency—*cont.*	(*e*) Grass and other minor produce.	Rs. Northern Circle. — 3,400 Central Circle .. — 4,150 Southern Circle. + 15,000	*Northern Circle.*—Bellary contributes to the decrease mainly, as also Vizagapatam, Gódávari and Kurnool but slightly. In Bellary Commissariat Department has made its own arrangements to collect and remove the estimated quantity of grass and there is therefore no necessity for departmental collection and supply; in Vizagapatam departmental collection of seigniorage on minor produce has been given up and the right of such collection sold on contract; in Gódávari no sales are expected for gallnuts owing to the absence of demand and the very low prices ruling in the market; and in Kurnool there is no crop owing to the failure of the rains. *Central Circle.*—The failure of the gallnut crop in Cuddapah accounts for a decrease of Rs. 2,250 and the low prices ruling for nux-vomica and the poor crop generally of minor produce generally in Nellore accounts for the balance. *Southern Circle.*—The increase is chiefly expected (1) in South Canara from the increased quantity of catechu to be manufactured and better price to be obtained for it; (2) in North Malalar from the sale of gum kino collected during the last and current years and prices realized; and (3) in North Coimbatore from the sale of gallnuts and other produce collected departmentally last year. The above increase will be partly reduced by decrease expected in South Coimbatore from throwing open of lands on Anamalais for coffee cultivation which affected the collection directly owing to the absence of Kaders on coffee works on the new estates. It is also due to the original estimate being fixed too high.	Rs. Northern Circle .. .. Central Circle .. + 250 Southern Circle .. + 300	*Northern Circle.*—No variations. *Central Circle.*—Calls for no explanation. *Southern Circle.*—An increase is expected (1) in South Canara from the expansion of cinnamon still industries; (2) in North Malabar from the supply of gum kino at a higher rate; (3) in South Coimbatore from cardamoms, a better crop of which may be expected next year.
II. Timber and other produce removed from the forest by consumers or purchasers.	(*a*) Timber ..	Rs. Northern Circle — 24,000 Central Circle .. + 100 Southern Circle — 1,000	*Northern Circle.*—The decrease is anticipated in all districts except in Gódávari where an increase of Rs. 5,000 is expected chiefly from the sale of teak timber in the unreserved forests of Polavaram and Bhadráchalam divisions not originally proposed. The decrease is generally due to slackness in demand on account of the prevailing drought and to the concessions granted under the rules. The revised estimate is calculated with reference to the actuals of the first four months of the current year and those of the previous year. *Central Circle.*—Explanation unnecessary. *Southern Circle.*—A decrease of Rs. 4,200 is expected in the Nilgiris, North Coimbatore and Madura, and an increase in South Canara, South Coimbatore and Tinnevelly leaving a deficit of Rs. 1,000. The decrease in the Nilgiris and Madura is due to slack demand while that in North Coimbatore to the first-class timber being worked departmentally. The increase in Tinnevelly is due to the proposed sale of timber on contract in lieu of departmental operation, while for South Canara and South Coimbatore the figures have been based partly on the past year's actuals and partly on the existing demand.	Rs. Northern Circle + 13,500 Central Circle + 11,400 Southern Circle + 1,500	*Northern Circle.*—The increase is distributed over all the districts except Kistna and Gódávari where the revised estimate figures are adopted. It is expected that with better supervision which the increased establishment will afford and the probability that the state of the season during 1898–99 will be normal, there will be better demand for timber and other produce and consequent increase in revenue. The estimate is based on the actuals of 1895–96 because 1896–97 was one of drought and there was very little demand for forest produce. In Ganjám and Kurnool sales of larger quantities of timber are anticipated. In Vizagapatam the limits of Mokasa forests will be defined during the present settlement and the prevailing timber thefts put a stop to. In Bellary it is expected that larger number of lands will be applied for for cultivation and the tree growth thereon assessed. Hence an increase in the above two last named districts. *Central Circle.*—The increase is expected in the Cuddapah (Rs. 5,000) and Salem districts (Rs. 6,000). The first will, it is presumed, have partially recovered from the effects of the famine. In Salem the increase will be derived from revenue collected by the civil authorities. *Southern Circle.*—The increase chiefly occurs in South Coimbatore and is based on the last year's actuals.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and Budget Estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
II. Timber and other produce removed from the forests by consumers or purchasers—*cont.*	(*b*) Firewood and charcoal.	Rs. Northern Circle. — 10,500 Central Circle. + 13,050 Southern Circle. + 6,100	*Northern Circle.*—There is a falling off in Vizagapatam, Kurnool, Ganjám, Kistna and Bellary but mainly in the first named district. It is attributed to the closure of two coupes to felling in Vizagapatam, to slackness of demand on account of famine in Kurnool and Ganjám and to the reduction in sugarcane cultivation and to the consequent reduced demand for firewood for purposes of sugar manufacture in Bellary. In Kistna the receipts are estimated with reference to past and latest actuals. The increase in Gódávari is the result of the change in the system of crediting revenue from the tree growth on lands assigned for cultivation from "Land Revenue" to "Forests." *Central Circle.*—The increase will be derived mainly from revenue collected by the civil department being value of growth upon land taken up for permanent cultivation. *Southern Circle.*—The increase is chiefly due to the cutting of fuel in certain coupes of South Coimbatore and Tinnevelly on contract instead of departmentally.	Rs. Northern Circle. + 11,500 Central Circle. + 31,450 Southern Circle. + 1,300	*Northern Circle.*—Here again an increase is proposed in all the districts except in Bellary where the estimate is the same as the revised estimate. Kistna contributes Rs. 4,000, Vizagapatam, Gódávari and Kurnool each Rs. 2,000 and Ganjám Rs. 1,000. The increase in Kistna is expected from better sales of firewood in Bandar as the clearing up of the silt in the main creek between Bandar and Divi will greatly facilitate the transport of fuel to that place where there is good demand; in Gódávari from the sale of a coupe in Devancheruvu reserve; and in the other districts from better removals anticipated with increased supervision. *Central Circle.*—An increase will be obtained in the Salem district from sale of coupes for fuel supply to the railway. South Arcot will also constribute an increase of Rs. 6,300 from sale of coupes of compartments under the provisional working plans already approved. *Southern Circle.*—The increase is chiefly expected in Madura from babul in tank-beds.
	(*c*) Bamboos ..	Rs. Northern Circle. — 13,600 Central Circle. + 4,250 Southern Circle. — 2,500	*Northern Circle.*—Gódávari, Kurnool, Vizagapatam and Ganjám show a decrease, but on the other hand Kistna an increase. In Gódávari it is expected that the enhancement of rates for bamboos in Devipatnam would lower the receipts as a temporary measure; in Kurnool and Ganjám the decrease is the result of poor demand on account of the prevailing distress, and in Vizagapatam the stock of bamboos in accessible localities has been exhausted and the supply of bamboos has diminished. The increase in Kistna is hoped for from the sale by auction of the maximum yield of bamboos in certain compartments of Kondapalle and Kondavid reserves. *Central Circle.*—The increase will be derived from the sales in the North Arcot and Salem districts. Prices realised have been higher than was anticipated. *Southern Circle.*—Due chiefly to the extension of departmental felling in North Coimbatore.	Rs. Northern Circle. + 7,000 Central Circle. + 4,100 Southern Circle. + 1,200	*Northern Circle.*—The increase occurs in Gódávari, Kurnool, Ganjám and Vizagapatam but notably in Gódávari. The increase in Vizagapatam is expected from the imposition of enhanced rates to maintain a regular supply of bamboos, while that in other districts is generally due to the increased demand anticipated. *Central Circle.*—An increased demand for bamboos in Cuddapah will yield Rs. 1,000. In Trichinopoly sales from the Pachamalai hills are expected to furnish Rs. 1,300 increase. Sales of bamboo blocks in Salem represent the balance. *Southern Circle.*—The increase which occurs in South Malabar, the Nilgiris, South Coimbatore, Madura, &c., is small and requires no explanation.
	(*d*) Grazing and fodder grass.	Rs. Northern Circle. — 32,000 Central Circle. — 5,700 Southern Circle. + 2,900	*Northern Circle.*—This abnormal decrease is the result of the privilege of free grazing granted in the Ceded Districts under the orders of the Board and of a similar concession granted in Kistna under the orders of the Collector for a period of two months. The decrease in the above districts is to a little extent covered by the increased receipts in Vizagapatam and Gódávari. In the former it is expected from the levy of enhanced rates of grazing fees while in the latter from a similar cause and from the proposed lease of Koringa reserve. *Central Circle.*—Opening reserves in the Cuddapah district to free grazing accounts for the decrease. *Southern Circle.*—There will be an increase of Rs. 4,000 in North Coimbatore, Madura and Tinnevelly and decrease of Rs. 1,100 in North Malabar and Nilgiris. The increase is expected from throwing open to grazing of some of the reserves in plain taluks of North Coimbatore and from the anticipated demands in Madura and Tinnevelly. The expected decrease in North Malabar is based on the last year's actuals while that in Nilgiris is due to the introduction of new grazing rules and consequent reduction in fee and revision of rates.	Rs. Northern Circle. + 42,500 Central Circle. + 32,200 Southern Circle. + 6,400	*Northern Circle.*—This large increase is distributed thus: Bellary Rs. 18,000, Kurnool Rs. 15,000, Kistna Rs. 3,500, Gódávari and Anantapur each Rs. 3,000. The increase in Gódávari is expected to accrue from the levy of enhanced rates of grazing fees on cattle going to Rampa and in other districts it is estimated on the assumption that the year will be a favourable one and that no concessions in the matter of grazing will be granted as in the current year. *Central Circle.*—Grazing fees will be again charged in Cuddapah and are expected to realize Rs. 30,000. Increased area of reserved forests and better supervision in Chingleput will provide Rs. 1,200, the balance is expected in Trichinopoly from additional reserved forests. *Southern Circle.*—Expected chiefly in North Coimbatore from opening of some reserves in the Erode range and from increased rate of fees to be charged in the upland taluks of the division.

Conservator's explanations of variations in the Revised Estimate of 1897-98 and Budget Estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
II. Timber and other produce removed from the forest by consumers or purchasers—*cont.*	(*e*) Other minor produce.	Rs. Northern Circle. — 24,000 Central Circle .. — 28,800 Southern Circle. — 5,000	*Northern Circle.*—There are variations in all the districts except in Gódávari where the sanctioned estimate remains unaltered. Kurnool, Bellary and Ganjám show a decrease of Rs. 46,000 while Kistna, Vizagapatam and Anantapur an increase of Rs. 22,000. The heavy deficit (Rs. 29,000) in Kurnool is attributed to the poor sales of tangedu and to the failure of tamarind and other crops from want of timely rains, and that in Bellary to the possible defaults in the payment of instalments by tangedu bark contractors and to the low prices expected for other minor produce on account of bad season. In Ganjám the receipts from date trees and rella bark were over-estimated; hence the decrease. The large increase of Rs. 20,000 in Kistna is expected to be realized from date tree revenue hitherto credited to Land Revenue being credited to "Forests." The increase in Vizagapatam is due to better prices obtained in the sales of minor produce in Golgonda and of rella bark in Palkonda, and that in Anantapur is expected from the collection of last year's outstandings from tangedu bark contractors. *Central Circle.*—The generally unfavourable season caused failure of fruit crops which consequently realized only small sums. The leases of *cassia auriculata* have also fallen off in nearly all districts. *Southern Circle.*—The decrease is chiefly due to the departmental collection of minor produce in North Coimbatore and will be partly counterbalanced by an increase in Madura to be obtained from manure leaves on lands under Periyár irrigation.	Rs. Northern Circle. + 14,000 Central Circle .. + 51,800 Southern Circle. — 2,400	*Northern Circle.*—An increase of Rs. 32,000 is expected: in Kurnool Rs. 15,000; Gódávari, Kistna and Bellary Rs. 5,000 each, and in Vizagapatam Rs. 2,000, but these increases will to a great extent be counterbalanced by a decrease of Rs. 18,000 in Anantapur. The increase is expected in Kurnool and Bellary from better prices expected in tangedu sales and in Gódávari from the levy of seigniorage on minor produce coming from Rampa. In Vizagapatam the abandonment of departmental collection of seigniorage on minor produce and the sale of the right of such collection on contract fetch not only better returns but also appeared to have gained the satisfaction of hill-men. The explanation given in the revised estimate for the increase in Kistna applies here also. The decrease in Anantapur is attributed to the fact that receipts from date trees will be considerably affected if tree-tax system is introduced. *Central Circle.*—It is expected Cuddapah will have resumed its normal condition and there will be an increase of Rs. 35,000. In Nellore the taluks to be sold for extraction of *cassia auriculata* contain a larger supply of this shrub, this with the increase in the mica industry will yield an increase of Rs. 14,650. Chingleput sales of *cassia auriculata* will furnish the balance. *Southern Circle.*—Chiefly due to anticipated reduction from the minor produce collection in the Kodaikánal range of the Madura district.
III. Confiscated drift and waif wood.	....	Rs. Northern Circle. + 1,800 Central Circle .. + 1,000 Southern Circle. + 650	*Northern Circle.*—The increase occurs in Gódávari and Vizagapatam but chiefly in the former and is estimated with reference to past actuals. *Central Circle.*—A variable figure—increase based upon actuals and seizures of red sanders in the Cuddapah district. *Southern Circle.*—The increase occurs chiefly in South Canara owing to the confiscation of timber in a case of illicit felling.	Rs. Northern Circle. — 1,400 Central Circle .. — 920 Southern Circle. — 1,000	*Northern Circle.*—The decrease is mainly in Gódávari where it is proposed to sell the right of collection of driftwood on contract. *Central Circle.*—No large confiscations of red sanders are anticipated in Cuddapah. *Southern Circle.*—Requires no explanation.
V. Miscellaneous.	....	Northern Circle. + 7,500 Central Circle .. — 3,400 Southern Circle. + 18,470	*Northern Circle.*—There is an increase of Rs. 1,500 under (*a*) fines and forfeitures in Anantapur, of Rs. 3,000 in Bellary, and of Rs. 1,500 in Gódávari under (*c*) other sources. The increase in Anantapur is expected from the fines inflicted for the infringement of rules relating to the tapping of date trees being credited to Forests, and in Gódávari and Bellary from heavy collections of compounding fees. These increases are justified by past and latest actuals. *Central Circle.*—Reduction in sums realized as compensation for forest offences. *Southern Circle.*—The increase is chiefly expected from the sale of young elephants in North Malabar and from the Anamalai land applications in South Coimbatore. The district estimate for North Malabar has been reduced being over-estimated and no credit can be given for the animals transferred from one district to another in the same department.	Northern Circle. — 2,600 Central Circle .. — 1,530 Southern Circle. — 8,500	*Northern Circle.*—The decrease occurs mainly in Bellary and Anantapur where the heavy collection of compounding fees and fines will have a deterrent effect in the frequent occurrence of offences and will reduce the receipts. *Central Circle.*—It is hoped forest offences will decrease and a smaller amount will be realized as compensation. *Southern Circle.*—The decrease chiefly represents the reduction in revenue expected from Anamalai leases.

Forest Department, Madras.

EXPENDITURE—11. FOREST—A. "CONSERVANCY AND WORKS."

CONSERVATORS' explanations of variations in the Revised Estimate of 1897-98 and the Budget Estimate of 1898-99, as compared with the sanctioned and revised estimates of 1897-98, respectively.

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 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.	....	Rs. Northern Circle — 5,950 Central Circle — 8,230 Southern Circle — 18,420	*Northern Circle.*—The revised estimates under the several sub-heads have been regulated with reference to the variations under the corresponding heads of receipts. *Central Circle.*—The decrease is chiefly due to the decreased supply of fuel departmentally to railways and others as explained under corresponding head of revenue. In collection of minor produce there is also a saving of Rs. 2,500. *Southern Circle.*—The revised estimates under the different sub-heads has been regulated generally with reference to remarks under the corresponding heads of receipts. A saving of Rs. 1,400 is expected in South Malabar from a smaller number of saleable saplings floated down to Kallai depôt, but this will be more than counterbalanced by an increase in the Nilgiris required for felling operations in Ootacamund and Coonoor ranges to keep sufficient stock of dry-wood on hand for supply to Commissariat and the public.	Rs. Northern Circle + 11,950 Central Circle — 30,690 Southern Circle + 24,700	*Northern Circle.*—The increased provision under the different sub-heads is justified by the increased receipts expected under the corresponding heads of revenue. *Central Circle.*—(*a*) Rs. 6,460 — an increase of Rs. 5,400 required in Cuddapah to pay for extraction of dead red-sanders. Rs. 1,100 necessary to cover cost of felling casuarina poles. (*b*)—37,830. The deficit in consequent upon decreased supply of railway fuel in Salem by departmental agency. (*c*)—20 calls for no remark. (*d*)—400 explained under corresponding head of revenue. (*e*) + 1,100. Collection of gall-nuts in Cuddapah—Rs. 100. Collection of soapnuts and nux-vomica in Nellore—Rs. 1,000. *Southern Circle.*—Although the budgeted revenue for next year shows a deficit when compared with the revised estimate of the current year due, as already explained, to the disposal of old stock in the different districts in the latter, the expenditure under the different sub-heads of A-I has been regulated according to probable requirements. The increase has been provided for chiefly under (*a*) "timber" for the supply of blackwood to the Ordnance department in Nilgiris and for carrying out increased timber operations owing to the installation of the machinery in South Coimbatore and (*d*) "sandal wood" for the purchase of sandal trees on patta lands in North Coimbatore to prevent frauds committed, restricting the cutting to dead and dying trees and roots of trees previously cut and to mature trees.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and the Budget Estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
II. Timber and other produce removed from forests by consumers or purchasers.	....	Rs. Northern Circle + 200 Central Circle + 2,240 Southern Circle — 4,480	*Northern Circle.*—There has been an increase of Rs. 1,400 in Bellary and Rs. 1,000 in Vizagapatam almost counterbalanced by a decrease of Rs. 1,000 in Ganjám, Rs. 700 in Gódávari and Rs. 500 in Kistna, the net result being an increase of only Rs. 200. The increase is due to the entertainment of large temporary establishment for the purposes of enumeration of date trees in Bellary and for general protection in Vizagapatam; while the decrease is due to the absorbtion of certain temporary Deputy Rangers for whom provision was made in the budget estimate into the permanent scale.	Rs. Northern Circle + 4,300 Central Circle + 2,210 Southern Circle — 2,100	*Northern Circle.*—Gódávari and Kurnool show an increase of Rs. 6,000, while Bellary and Ganjám a saving of Rs. 1,700. The increase of Rs. 3,400 in Gódávari is to meet the cost of additional establishment of seventeen tannadars and four permit gumastahs, the former for checking the forest produce at the frontier of Rampa country and at the borders of Nizam's dominions and adjoining districts, while three of the latter for the issue of permits at some of the important stations and the fourth for the check of permits in the District Forest-office. The entertainment of grazing gumastahs in Kurnool sanctioned lately necessitates the increased provision in that district. The saving is expected from the abolition of the temporary posts sanctioned for the enumeration of date tree in Bellary and from employment of smaller staff of watchers in Ganjám.
	....	..	*Central Circle.*—A small increase representing commission to tannadars and permit issuing officers employed in checking removal of produce from coupes, &c.	....	*Central Circle.*—The increase in revenue under this head carries with it a corresponding small increase for cost of collection.
	....	..	*Southern Circle.*—The saving is chiefly in South Canara due partly to the reduction in the temporary watchers on the re-organization of executive staff and partly to the debit of pay of watchers proposed to be retained to assist the permanent guards, to B-I (*c*) during the latter half of the current year under the recent ruling of the Government of India.	....	*Southern Circle.*—The decrease is, as stated under revised estimate, due to the debit of pay of watchers in South Canara to B-I (*c*) during the whole year.
III. Confiscated drift and waif wood.	....	Northern Circle — 150 Central Circle — 100 Southern Circle + 90	*Northern Circle.*—Calls for no remarks .. .. *Central Circle.*—Based upon actuals of 1896-97 .. *Southern Circle.*— Do.	Northern Circle .. — 750 Central Circle .. + 50 Southern Circle .. — 100	*Northern Circle.*—The saving occurs in Gódávari and is due to the substitution of the contract system for departmental system of collection. *Central Circle.*—No remarks. *Southern Circle.*—No remarks.
V. Rent of leased forests.	....	Southern Circle + 1,200	*Southern Circle.*—Due to additional amount of Kuttikanam (stump fee) to be paid to the jenmies in South Malabar.	Southern Circle .. — 1,200	*Southern Circle.*—Due to less Kuttikanam to be paid to the jenmis in South Malabar.
VI. Live and dead stock.	(*a*) Purchase of cattle.	Southern Circle + 1,400	*Southern Circle.*—Required for elephant catching operations in North Malabar.	Southern Circle .. — 200	*Southern Circle.*—The variation being small requires no explanation.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and the Budget Estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
VI. Live and dead stock—*cont.*	(*b*) Feed and keep of cattle.	Rs. Northern Circle. — 800 Southern Circle + 3,500	*Northern Circle.*—Consequent on the death of the elephant attached to the Ganjám district. *Southern Circle.*—Due to the feed and keep of extra elephants in North Malabar, disposal of animals proposed for sale or transfer to other departments being delayed pending selection by the Government Agents and Police.	Rs. Northern Circle. + 100 Southern Circle .. + 800	*Northern Circle.*—The variations are small and requires no explanation. *Southern Circle.*—This is a fluctuating item and requires no explanation.
	(*c*) Stores, tools and plant.	Northern Circle + 100 Central Circle + 1,600 Southern Circle + 6,700	*Northern Circle.*—Requires no explanation. *Central Circle.*—Increase represents cost of boat sanctioned for the Nellore district. *Southern Circle.*—The additional sum is required to meet the cost of machinery and its carriage to Mount Stuart and pay of fitters, &c., in South Coimbatore.	Northern Circle + 100 Central Circle — 2,300 Southern Circle — 21,500	*Northern Circle.*—The variations are small and require no explanation. A provision of Rs. 3,000 is as usual made under "direction" for the purchase of tents. *Central Circle.*—The allotment only provides for purchase of small plant for all districts. *Southern Circle.*—No such extraordinary item as purchase of machinery is being proposed except a small provision made under each district to meet the cost of any instruments to be purchased. Rs. 2,000 has been provided under direction for the purchase of tents to be supplied to officers.
VII. Communications and buildings.	(*a*) Roads and bridges.	Northern Circle + 8,700 Central Circle — 3,500 Southern Circle + 1,850	*Northern Circle.*—Kurnool proposes an increase of Rs. 6,000 and Kistna Rs. 3,000, while Vizagapatam a decrease of Rs. 300. The sanctioned estimate is raised both in Kistna and Kurnool to meet the cost of roads already sanctioned and commenced and the reduction proposed in Vizagapatam is warranted by past actuals. *Central Circle.*—Provision was made in the sanctioned estimate for construction of a road to the Chitteri hills in the Salem district. It has been found an officer cannot be spared for this work, hence the saving. *Southern Circle.*—There is an increase of Rs. 6,000 and a decrease of Rs. 4,150. The saving is chiefly due to non-carrying out of the works provided for in Madura; and for the non-utilization of the full amount provided for a road in South Canara. This will be more than counter-balanced by increase required in North Coimbatore (Rs. 3,000) chiefly for payment of balance amount due to Mr. Morris for the Gundila Valley road trace and in Tinnevelly (Rs. 3,000) for the Kodamadi road extension and for completing incomplete capital works of last year and for the construction of a bridge across the new Papanasam road urgently required.	Northern Circle + 7,800 Central Circle + 4,150 Southern Circle + 5,400	*Northern Circle.*—An increase is proposed in Kurnool, Gódávari, Anantapur, Bellary and Vizagapatam but notably in the first two districts where roads are badly wanted to open up the extensive important forests. It may be possible that with increased staff sanctioned lately better supervision and progress can be hoped for in this important branch of work. Some new works are proposed in the Nallamalais in Kurnool and in Ernagudum, Rajahmundry and Peddapur ranges in Gódávari. The upkeep of existing roads and a few new works are provided for in the other districts. *Central Circle.*—The excess is to meet the cost of the road to the Chitteri hills in the Salem district which has had to be postponed from 1897-98. *Southern Circle.*—The increase is mainly proposed— (1) for the construction departmentally of a portion of Wandri-Yelgit road (the district board having declined to do) as well as other roads in the Uppinangadi range, South Canara district, required primarily for timber transport; (2) for metalling in parts some of the roads in North Malabar; (3) for the completion of the Benne road in Nilgiris; and (4) for conversion into cart roads a portion of Dhimbum-Talamalai bridle-path and Gundila valley trace in North Coimbatore.

Conservators' explanations of variations in the Revised Estimate of 1897-98 and the Budget Estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
VII. Communications and buildings—*cont.*	(*b*) Buildings.	Rs. Northern Circle + 1,600 Central Circle — 20 Southern Circle + 9,350	*Northern Circle.*—An increase of Rs. 1,500 is proposed in Kistna and a further increase of Rs. 1,000 in Ganjám, Gódávari and Anantapur counterbalanced by a decrease of Rs. 1,000 in Vizagapatam and Kurnool, the net result being an increase of Rs. 1,600. The increase in Kistna is provided for the construction of certain range camps and in other districts for the repairs of existing, buildings. The decrease is generally due to the establishments being engaged on more important works. *Southern Circle.*—Required for the completion of last year's incomplete buildings and for the improvement and additions proposed to be carried out in the several districts.	Rs. Northern Circle + 8,200 Central Circle + 2,190 Southern Circle + 4,200	*Northern Circle.*—Here again Gódávari and Kurnool contribute to the increase. In the former many new works have been proposed in all the ranges and in the latter an inspection camp at Ramanakatva and certain rest-houses. *Central Circle.*—The increase is to provide for erection of rest-houses in the Nellore district where they are badly required and for the construction of out-houses to the existing bungalows in North Arcot. *Southern Circle.*—The increase is mainly proposed for the construction of rest-houses—three in South Canara and two in North Coimbatore—and for a pukka range quarters for the Begur Range in North Malabar and for improving the Nilambur Range quarters for locating the District Forest-office and for the maintenance of existing buildings. The district estimate for South Coimbatore provides for a very large programme of works which the Conservator is not prepared to approve on the information supplied. The Conservator considers that Rs. 6,000 is as large a sum as is compatible with our present requirements, and it is certain that many of them would not be executed in the year for want of supervising establishment, and it is to be noted that none have been estimated for.
	(*c*) Other works.	Rs. Northern Circle + 1,900 Southern Circle + 2,690	*Northern Circle.*—The increase is in Kistna and Kurnool due in the former to the construction of two wells at Kurugallu and Nagalapuram and to the purchase of a few sets of Abyssinnian tube wells for experimental purposes and in the latter to the expected completion of the works in hand. *Southern Circle.*—Required for carrying out certain additional works in connection with the setting up of machinery on the Anaimalais in South Coimbatore.	Rs. Northern Circle + 7,900 Central Circle + 30 Southern Circle — 2,100	*Northern Circle.*—There is an increase of Rs. 6,000 in Kistna and a further increase of Rs. 1,900 in Kurnool and Gódávari. In Kistna it is proposed to construct a bund costing Rs. 24,000 along creek from Bandar Fort to Hamsaladivi in three years commencing from 1898-99 and for this a provision of Rs. 8,000 has been made. This has been provisionally approved by the Conservator, but at any rate the subject requires careful consideration before the work can be undertaken. In Kurnool it is proposed to improve the water-supply in Nallamalais by the formation of reservoirs to provide water for cattle during the times of scarcity and in Gódávari to construct a well in Pulsumamidi, hence the increase. *Central Circle.*—Remarks unnecessary. *Southern Circle.*—No special works are proposed to be carried out except the sinking of wells in South Canara and North Malabar and other usual petty works.

Conservators' explanations of variations in the revised estimate of 1897–98 and the budget estimate of 1898–99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898–99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
VIII.—Demarcation, improvement and extension of forests.	(*a*) Demarcation.	Rs. Northern Circle + 950 .. Southern Circle — 5,450 ..	*Northern Circle.*—Kistna shows an increase of Rs. 2,750, while Kurnool a decrease of Rs .1,750. It is expected in Kistna that, with the increased establishment sanctioned lately, better progress can be shown and the latest actuals justify the provision. In Kurnool the Range officers will be engaged with road works and India Survey Party and much progress cannot therefore be expected under "Demarcation." *Southern Circle.*—A decrease is expected in North Malabar, Nilgiris, North Coimbatore and Madura, and an increase in South Malabar. The decrease is due to the postponement of final demarcation of the Padri block in North Malabar, its abandonment being under consideration; of South-East Wynaad block and Wenlock Downs in Nilgiris, the final notification for them may not be published during the current year. In North Coimbatore the funds provided under this head is proposed to be utilized towards other urgent works, and in Madura the estimate has been based on the actual requirements.	Rs. Northern Circle.. + 2,250 Central Circle .. + 1,350 Southern Circle .. — 900	*Northern Circle.*—The increase occurs in Bellary, Gódávari and Vizagapatam and is due to the proposal to carry out the permanent demarcation of reserves already finally notified or expected to be notified within 1898–99 and to the upkeep and maintenance of the existing boundary marks and lines. *Central Circle.*—In Cuddapah an increased provision is necessary. The Survey of India Party will be working in the district and demarcation will have to be pushed on. In Nellore it is presumed several of the proposed reserves will have been sanctioned entailing increased expenditure. *Southern Circle.*—Provision has been made generally for the reclearing of boundary lines, maintaining, repairing and rectifying the existing boundary lines and cairns and for the final demarcation of certain reserves in the Nilgiris to be notified under section 16.
	(*b*) Forest settlement and compensation for lands and rights.	Rs. Northern Circle + 1,600 . Central Circle + 250. Southern Circle + 5,000..	*Northern Circle.*—The increase occurs in Vizagapatam and Kurnool and is provided for the acquisition of enclosures within the reserves under settlement. *Central Circle.*—A variable item. Increase based upon actuals up to date. *Southern Circle.*—Required for the acquisition of tamarind trees in Tinnevelly and for payment of compensation awarded by the District Court to kurichers for surrendering their claims over the permanent improvement on the lands occupied by them in the Kanoth proposed extension reserve, North Malabar division, which has been omitted from the district revised estimate.	Northern Circle.. — 1,000 Central Circle .. — 850 Southern Circle .. — 4,600	*Northern Circle.*—The estimate is regulated with reference to the progress in settlement and to the expected acquisition of lands. *Central Circle.*—Under present rules as far as possible all cultivated land is being excluded from proposed reserved forests. *Southern Circle.*—Provision has been made for the acquisition of a depôt site in South Coimbatore.
	(*c*) Surveys ..	Rs. Northern Circle + 300.. Central Circle .. .. Southern Circle — 905..	*Northern Circle.*—Due to the employment of a surveyor in Gódávari and an additional surveyor in Ganjám. There will be a saving of Rs. 1,000 in Kurnool due to the debit of the pay of certain foresters provided for under this head to another head of service. *Central Circle.*—The figures of the sanctioned estimate have been retained for the cost of survey of India Party. No other figures are available. *Southern Circle.*—Requires no explanation. *Note.*—No reply has been received from the surveyor-General to this office wire and so the budget figure for the Survey of India has been retained.	Rs. Northern Circle.. —46,200 Central Circle .. + 400 Southern Circle .. + 2,200	*Northern Circle.*—No provision is made for the India survey, as the Conservator is not aware of the probable amount of charges. *Central Circle.*—To meet the cost of draughtsman in Nellore to be employed in preparing plans of land taken up for Mica mining. No provision has been made for the Survey of India Party. *Southern Circle.*—The sanctioned temporary staff of surveyors and draughtsmen and their establishment has been provided for. *Note.*—In the absence of information, the Board will kindly enter the figure for the Survey of India.
	(*d*) Working plans.	Northern Circle — 500.. Central Circle — 520.. Southern Circle — 800..	*Northern Circle.*—The saving is expected in Kistna where the temporary Foresters for whom provision was made in the budget estimate will not be employed in consequence of the permanent establishment having been strengthened. *Central Circle.*—Reduction based upon actuals of previous year. *Southern Circle.*—	Northern Circle.. + 100 Central Circle .. + 170 Southern Circle .. + 1,200	*Northern Circle.*—No remarks. *Central Circle.*—Explanation unnecessary. *Southern Circle.*—Required for the preparation of more plans.

Conservators' explanations of variations in the revised estimate of 1897–98 and the budget estimate of 1898–99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898–99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	(*e*) Sowing and planting.	Rs. Northern Circle + 350.. Central Circle — 330.. Southern Circle — 3,100..	*Northern Circle.*—There is an increase of Rs. 1,000 in Kistna and a decrease of Rs. 500 in Anantapur. The increase in the former is justified by past actuals while the decrease in the latter is due to the abandonment of the proposal to plant up dates from want of rains. *Central Circle.*—No explanation necessary .. .. *Southern Circle.*—The saving expected is from the maintenance charges for plantations in South Malabar and from carrying out sowing and planting operations in the Singara tope working circle in South Coimbatore on a very small scale, and from giving up of the proposal of extensive planting operations in the Kudrimaleteri reserve of the Tinnevelly district.	Rs. Northern Circle. + 17,750 Central Circle .. + 1,330 Southern Circle ..	*Northern Circle.*—Bellary proposes an increase of Rs. 18,9 0 and Kistna, Kurnool and Anantapur a small increase. In Bellary the Collector provides Rs. 40,000 for fencing, ploughing and sowing 20,000 acres with a view to forming fuel and fodder reserves in Adóni, Alúr and Bellary taluks. The Conservator approves of the principle but thinks that the staff is too small to do all that is proposed and as a beginning he has provided Rs. 20,000. There is a saving of Rs. 3,400 in Ganjám due to the stopping of further planting works in Augustinowgam plantation. *Central Circle.*—The increase is provided to carry out works of reboisment in the plain reserves in North Arcot. *Southern Circle.*—The variations between the district and circle estimates, being small do not call for any special remarks.
	(*f*) Protection from fire.	Northern Circle + 1,200.. Central Circle — 1,600.. Southern Circle — 570..	*Northern Circle.*—The increase is in Gódávari and Ganjám due in both to the employment in the last fire season of a large patrolling establishment on account of the dryness of the weather. *Central Circle.*—Based upon actuals up to date and of previous year. With demarcation, settlement, &c., still going on in the Cuddapah and Salem districts, the proposed extension of fire-protective measures cannot be undertaken. *Southern Circle.*—No explanation necessary ..	Northern Circle.. + 100 Central Circle .. + 700 Southern Circle.. + 300	*Northern Circle.*—The difference is small and calls for no remarks. *Central Circle.*—An addition of Rs. 500 has been made in Salem to provide for more extensive protective operations. *Southern Circle.*—No explanation necessary.
	(*g*) Other works.	Northern Circle + 1,000.. Central Circle — 1,000.. Southern Circle — 7,150..	*Northern Circle.*—Kistna shows an increase of Rs. 1,500 and Kurnool a decrease of Rs. 400. The increase in Kistna is due to the provision having been made for the clearing of prickly-pear in Bapatla and for the fencing of some of the babul reserves. *Central Circle.*—Reduction due to abolition of temporary establishments. *Southern Circle.*—Chiefly for the transfer of the pay of reserve watchers to B.I.C. under the recent India Government Order for the last half of the current year.	Northern Circle.. + 1,800 Central Circle .. + 990 Southern Circle.. — 8,000	*Northern Circle.*—Due to the provision made for a larger staff of watchers. *Central Circle.*—A small increase divided over several districts for petty works of improvement. *Southern Circle.*—The large decrease is due to the debit of reserve watcher's pay to B.I.C. for the whole year. It is stated in North Malabar that creeper cutting hitherto done departmentally will be done by contractors by allowing them to fell and remove dead and fallen trees.

Conservators' explanations of variations in the revised estimate of 1897-98 and the budget estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
IX. Miscellaneous	....	Rs. Northern Circle.. + 1,390 Central Circle .. — 590 Southern Circle .. — 760	*Northern Circle.*—(*a*) + 1,000. The increase is in Anantapur and is provided for to meet the cost of the trial of certain subordinates prosecuted. (*b*) + 390. Variations are small. *Central Circle.*—A variable item—savings based upon actuals. *Southern Circle.*—The variations do not call for any special remarks.	Rs. Northern Circle.. — 400 Southern Circle.. — 1,000	*Northern Circle.*—(*a*)—750. The decrease is in Anantapur and calls for no explanation. (*b*) + 350. Variations are small. *Southern Circle.*—No remarks.
			B. Establishments.		
	Salaries ..	Northern Circle.. — 9,700 Central Circle .. — 16,800 Southern Circle.. + 2,800	*Northern Circle.*—There is a saving of Rs. 8,100 under superior officers due to no provision being made for the pay of Mr. Hooper, Deputy Conservator, First Grade, as there is no likelihood of his return to this circle within the year. *Central Circle.*—The decrease is due to the following:— Absence of Mr. Foulkes in Cochin for three months. Transfer of Mr. Wood to Southern Circle for four months. Retirement of Mr. Brougham. Absence of Mr. Hayne on furlough. Absence of Mr. Carroll on sick leave. *Southern Circle.*—The small increase under "Conservator" is on account of the subsidiary leave allowance to be paid to the Acting Conservator (Mr. Hooper). The increase under "Superior officers" is due (1) to the transfer of a Fourth-grade Deputy Conservator (Mr. Jackson) to this circle; (2) to the posting of a First-grade Assistant Conservator (Mr. Wood) for three months and (Mr. C. Brown) for seven months, temporarily to this circle; (3) to the promotion of Mr. P. M. Lushington to Third-grade Deputy Conservator; (4) to the acting promotion of officers; (5) to the provision made for the local allowance to Mr. Tireman, District Forest-officer, North Malabar, for six months at 100 a month. But this will be partly reduced by the absence of Mr. Hadfield, Second-grade Deputy Conservator, on furlough and the transfer of Mr. H. F. Arbuthnot to Northern Circle.	Northern Circle. + 10,000 Central Circle .. + 5,900 Southern Circle.. + 4,600	*Northern Circle.*—Due to the provisions made for the pay of Mr. Hooper. *Central Circle.*—Due to provision of pay of Messrs. Foulkes, Wood and Carroll throughout 1898-99 and acting allowance of Mr. Brasier for whole year instead of for seven months. *Note.*—No provision has been made for the return of Mr. Stanborough to this circle. The exchange compensation allowance in the absence of information from the Accountant-General has been taken at 1*s.* 3$\frac{3}{4}$ *d.* or 7·6 per cent. *Southern Circle.*—The increase represents the provision made for the promotion of officers and local allowance for Mr. Tireman for the whole year.

Conservators' explanations of variations in the revised estimate of 1897-98 and the budget estimate of 1898-99, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1898-99 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	Establishment..	Rs. Northern Circle + 23,700 Central Circle + 19,400 Southern Circle + 22,500	*Northern Circle.*—The increase is due to the introduction of the revised scale of subordinate establishment and to the provision made for temporary office establishment for Range officers in Ganjám and Anantapur. *Central Circle.*—Increase entirely due to the additional permanent establishment sanctioned in Board's Proceedings, Forest No. 68, dated 20th February 1897. *Southern Circle.*—The increase is due (1) to the introduction of the reorganization scheme of the executive staff for which no provision has been made in the budget; (2) to the transfer of the pay of temporary watchers from A-II and A-VIII (*g*) to B-I (*c*), for the last half of the current year, and (3) to the provision made for an additional clerk sanctioned for the circle office.	Rs. Northern Circle + 7,000 Central Circle + 13,000 Southern Circle + 23,000	*Northern Circle.*—Due to incrased subordinate establishments. *Central Circle.*—Due to introduction of the full sanctioned scale of Rangers, Deputy Rangers, &c. *Southern Circle.*—The increase is on account of the provision made (1) for the full scale of permanent establishment, (2) to the debit of the pay of temporary watchers for the whole year instead of only half as in the current year; (3) for the reorganization of the Range office establishment, and (4) for the additional clerk on Rs. 15 proposed for all District Forest offices.
	Allowances ..	Rs. Northern Circle + 3,600 Central Circle — 1,500 Southern Circle + 800	*Northern Circle.*—Requires no explanation as the increase in establishment much necessitate an increase under the heads. *Central Circle.*—Due to causes mentioned under salaries. *Southern Circle.*—The increase is due to the introduction of the reorganization scheme of the executive staff.	Rs. Northern Circle + 5,500 Central Circle + 5,100 Southern Circle + 1,500	*Northern Circle.*—Require no remarks. *Central Circle.*—Due to causes explained under establishment. *Southern Circle.*—The increase provided is accounted for by increase under establishment.
	Contingencies..	Rs. Northern Circle + 2,100 Central Circle + 700	*Northern Circle.*—Requires no explanation as the increase in establishment must necessitate an increase under the heads. *Central Circle.*—Entirely due to cost of accoutrements and two suits of uniform for the additional forest guards.	Rs. Northern Circle + 5,000 Central Circle — 500	*Northern Circle.*—Require no remarks. *Central Circle.*—The increased forest guards appointed in the previous year have only to receive one suit of uniform instead of two suits and accoutrements.

Read—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Revenue Department, dated Fort St. George, 28th October 1897, No. 3344 :—

With reference to paragraph 20 of Board's Proceedings, Forest No. 453, dated the 16th October 1897, I have the honour to state that the scale of establishments therein entered has been verified with the sanctioned scale recorded in my office and found correct.

Read—the following telegram from the Surveyor-General, Calcutta, to the Secretary to the Government of Madras, Revenue Department, dated 17th November 1897, No. 3581.

Your telegram 13th. Rs. 1,11,660 debitable to Madras forests for 1898–99.

Read—also letter from the Assistant Surveyor-General in charge of the Surveyor-General's Office, Calcutta, dated 6th December 1897, No. 3842-S.

Abstract.—Intimating that the revised estimate on account of Forest surveys in Madras for the year 1897–98 may be fixed at Rs. 1,08,980.

Order—No. 1050, Revenue, dated 15th December 1897.

Forest No. 239

The estimates proposed by the Board of Revenue are approved subject to the following remarks and modifications, and will be transferred to the Financial Department.

2. *A. Revised estimates*, 1897–98—(1) *Receipts.*—The revised estimate of receipts for the current year has been fixed by the Conservators and the Board at Rs. 22,49,000 as against Rs. 23,73,000, the budget estimate for the same period, and Rs. 23,03,328, the actuals of the past year. The decrease is mainly ascribed to the unfavourable character of the season in several of the districts of the Presidency. The actuals of the first six months of the year are only Rs. 9,65,890, while the figure for the corresponding period of the previous year was Rs. 11,68,039. The deficit so far is thus heavy, but it is expected that a portion of it will be made good by the subsequent improvement in the season and the disposal, as in Malabar, of the accumulated stock of previous years. The proposed revised estimate of receipts is, in these circumstances, approved.

(2) *Charges.*—The charges for the current year under "11. Forests" are now estimated by the Conservators at Rs. 17,62,400 and by the Board at Rs. 17,17,000 as against a budget grant of Rs. 17,25,000. Compared with the actuals of the past year, however, the proposed revised estimate shows a marked increase under "VI. Live and dead stock, &c.," "VII. Communications and buildings," "VIII. Demarcation, improvement and extension of forests" and "B. Establishment." The increase under VI is mainly due to the purchase in England of new machinery for operations in the Anamalais; under VIII to the increased cost of the Survey of India Parties; and under "B. Establishments" to the re-organization of the subordinate staff of the Forest Department. The estimate now proposed under "Communications and buildings" is in excess of the sanctioned estimate itself by Rs. 12,570, and the increase occurs mainly in the Southern Circle where the additional amount is stated to be required for the completion of the works left unfinished at the beginning of the year and "for the improvements and additions proposed to be carried out in the districts." Up to September last, Rs. 38,084 had been spent in all the circles as against Rs. 26,123 during the corresponding period of the previous year. The Government is, however, not inclined to believe that any amount considerably more than that budgeted for will be spent during the current year,

and considers that the Board's estimate under the sub-head in question may safely be reduced by Rs. 7,000 distributed as follows :—

Sub-heads.	Northern Circle.	Central Circle.	Southern Circle.
	Rs.	Rs.	Rs.
Roads and bridges	..	..	..
Buildings	..	..	6,000
Other works	500	..	500
	7,000		

The revised estimate on account of Forest surveys by the Survey of India Parties has since been furnished to the Government by the Surveyor-General and amounts to Rs. 1,08,980, *i.e.*, Rs. 24,800 less than that proposed by the Board. The Board's estimate under the above sub-head will therefore be reduced by Rs 25,000, distributed as follows :—

	Rs.
Northern Circle	7,000
Central ,, ...	4,500
Southern ,, ...	13,500

The revised estimate under "I. Refunds and Drawbacks" now proposed by the Board does not call for any special remarks.

3. *B. Budget Estimates*, 1898–99—(i) *Receipts.*—The estimate of receipts for the ensuing year is fixed both by the Conservators and the Board at Rs. 23,51,500 as against Rs. 23,73,000, the budget estimate for the current year, and Rs. ~~2,30,328~~ 23,03,328, the actuals of the past year. In view of the unsettled character of the season, more especially in some of the Southern districts, the estimate in question will be accepted, subject to the addition of Rs. 500 under "Miscellaneous—(c) Other sources" in the Southern Circle to round off the total.

(ii) *Charges.*—Excluding the expenditure on account of the Survey of India parties working in the Madras Presidency, the Conservators have fixed the estimate of charges for the ensuing year at Rs. 17,23,750, and the Board at Rs. 16,79,500. The Survey of India charges were taken by the Board to be about Rs. 1,05,000 and the Board's total estimate of expenditure under "11. Forests" thus amounts to Rs. 17,84,500. The Surveyor-General has since telegraphed to state that the estimate of charges on account of the amalgamated parties working in the Presidency may be taken to be Rs. 1,11,660, *i.e.*, in round figures 1,11,600, as against Rs. 1,05,000 estimated by the Board. Substituting the former for the latter figure, therefore, the Board's total estimate of expenditure will come to Rs. 17,91,100, as against Rs. 16,85,000, the proposed revised estimate for the current year, Rs. 17,25,000 the sanctioned estimate for the same period, and Rs. 15,34,295 the actuals of the past year. The increase occurs mainly under establishments, the scale of which has been already checked by the Accountant-General and found to agree with the scale sanctioned by the Government of India. Under "A. Conservancy and Works," the Board's estimate is Rs. 9,12,500, or, substituting the Surveyor-General's figures for the charges on account of the Survey of India Party, Rs. 9,19,100 as against the current year's sanctioned figure Rs. 9,32,500. Looking, however, to the actuals of the past year and the proposed revised estimates for the current year, the Government considers that the Board's figures under "A. Conservancy and Works" may safely be reduced as shown below :—

Sub-heads.	Northern Circle.	Central Circle.	Southern Circle.
	Rs.	Rs.	Rs.
VII. (*b*) Buildings	10,000	2,000	7,100
VIII. (*a*) Demarcation	1,000	1,000	..
	21,100		

The estimates under 1. Refunds and Drawbacks do not call for any special remarks.

4. The total estimates as passed by Government are —

	Revised estimate, 1897-98.	Budget estimate, 1898-99.
	Rs.	Rs.
Receipts—IX. Forest	22,49,000	23,52,000
Charges—11. Forest	16,85,000	17,70,000
1. Refunds and Drawbacks	11,400	9,500

5. The Government observes that, notwithstanding the remarks made in paragraph 1 (5) of G.O., No. 704, Revenue, dated 9th December 1896, the Conservator's explanations for the variations in the figures have not been made as clear as they might have been. For instance, in explanation of a decrease of Rs. 4,000 in the budget estimate for the ensuing year under VIII (*a*), the Conservator, Southern Circle, states merely that "provision has been made for the acquisition of a depôt site in South Coimbatore." Again, while one Conservator considers that no explanation need be offered for variations amounting to Rs. 800 and less, the others have given explanations even when the difference is but very slight. The Government is of opinion that the practice should be made uniform and that all variations in excess of Rs. 500 should be clearly explained.

(True Extract.)

W. Marjoribanks,
for Ag. Secretary to Government.

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

Endorsement No. 1050A.

Copy to Government of India, Revenue and Agricultural Department.

(Signed) G. S. FORBES,
Ag. Secretary to Government.

Exd. W. D'Moss.

75 Copies.

APPENDIX.

APPENDICES.

RECEIPTS.

IX.—FOREST.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from Forests by Government Agency.	IXA	4,66,100	5,75,100	6,04,400	3,98,417
II.—Timber and other Produce removed from Forest by Consumers or Purchasers .	IXB	17,72,250	15,44,800	16,65,500	17,68,305
III.—Confiscated Drift and Waif Wood . .	...	10,480	13,800	10,400	10,448
V.—Miscellaneous	IXC	1,03,170	1,15,300	92,700	1,26,153
TOTAL .		23,52,000	22,49,000	23,73,000	23,03,323
IMPERIAL SHARE—ONE-HALF .		11,76,000	11,24,500	11,36,000	11,51,664
PROVINCIAL SHARE—ONE-HALF .		11,76,000	11,24,500	11,87,000	11,51,664

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

	Budget Estimate, 1898-99.				Revised Estimate, 1897-98.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a. Timber	24,200	23,200	1,86,000	2,33,400	22,800	16,600	2,45,000	2,84,400
b. Firewood and Charcoal . . .	17,200	85,800	64,000	1,67,000	8,600	1,47,000	50,000	2,05,600
c. Bamboo	1,200	2,350	5,300	8,850	700	2,800	6,100	9,600
d. Sandalwood	...	3,000	10,000	13,000	...	7,200	25,000	32,200
e. Grass and other Minor Produce .	900	4,750	38,200	43,850	900	4,500	37,900	43,300
TOTAL .	43,500	1,19,100	3,03,500	4,66,100	33,000	1,78,100	3,64,000	5,75,100

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

a. Timber	1,29,500	82,900	37,000	2,49,400	1,16,000	71,500	35,500	2,23,000
b. Firewood and Charcoal . .	74,500	1,79,650	74,800	3,28,950	63,000	1,48,200	73,500	2,84,700
c. Bamboos	83,200	90,200	20,800	1,94,200	76,200	86,100	19,600	1,81,900
d. Grazing and Fodder Grass . .	1,48,000	2,02,500	69,400	4,19,900	1,05,500	1,70,300	63,000	3,38,800
e. Other Minor Produce . . .	2,34,000	2,57,800	88,000	5,79,800	2,20,000	2,06,000	90,400	5,16,400
TOTAL .	6,69,200	8,13,050	2,90,000	17,72,250	5,80,700	6,82,100	2,82,000	15,44,800

Detailed Account No. IXC.—FOREST.—Miscellaneous.

a. Fines and Forfeitures . . .	2,500	2,120	600	5,220	2,900	3,000	1,700	7,600
b. Refunds	1,000	...	100	1,100	900	...	200	1,100
c. Other Sources	18,000	15,350	63,500	96,850	20,300	16,000	70,300	1,06,600
TOTAL .	21,500	17,470	64,200	1,03,170	24,100	19,000	72,200	1,15,300

EXPENDITURE.

I.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
	Rs.	Rs.	Rs.	Rs.
DIVIDED HEAD, IMPERIAL SHARE. Forest . . . . . — one-half.	4,750	5,700	6,000	20,875
DIVIDED HEAD, PROVINCIAL SHARE. Forest . . . . . — one-half.	4,750	5,700	6,000	20,876
TOTAL .	9,500	11,400	12,000	41,751

II.—FOREST.

	Detailed Account No.	Budget Estimate, 1898-99.	Revised Estimate, 1897-98.	Budget Estimate, 1897-98.	Accounts, 1896-97.
		Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	11A	8,98,000	8,70,500	9,32,500	7,82,564
B.—Establishment	11B	8,72,000	8,14,500	7,92,500	7,51,791
TOTAL .		17,70,000	16,85,000	17,25,000	15,34,295
IMPERIAL SHARE—ONE-HALF .		8,85,000	8,42,500	8,63,000	7,67,148
PROVINCIAL SHARE—ONE-HALF .		8,85,000	8,42,500	8,62,000	7,67,147

Explanatory Remarks.

Budget Estimate, 1897-98.				Accounts, 1896-97.			
Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,000	27,080	2,22,100	2,69,180	16 878	16.186	1,38,951	1,72,015
24,700	1,65,770	81,200	2,71,670	8,765	1,32,911	37,407	1,79,083
2,200	1,850	4,400	8,450	144	6,207	2,386	8,737
...	8,250	11,000	19,250	...	11,793	528	12,321
4,300	8,650	22,900	35,850	260	1,054	24,947	26,261
51,200	**2,11,600**	**3,41,600**	**6,04,400**	**26,047**	**1,68,151**	**2,04,219**	**3,98,417**
1,40,000	71,400	36,500	2,47,900	1.20 121	1.02.853	45.453	2,68.427
73,500	1,35,150	67,400	2,76,050	59,530	1,51,886	84 574	2,95 990
89,800	81,850	22,100	1,93,750	80,156	96.560	17.715	1,94,731
1,37,500	1,76,000	60,100	3,73.600	1,40,466	1,93.825	61.049	3.95,340
2,44,000	2,34,800	95,100	5.74,200	2,48.128	2,65,821	99,868	6,13,817
6,84,800	**6,99,200**	**2,81,500**	**16,65,500**	**6,48,701**	**8,10,945**	**3,08,659**	**17,68,305**
1,400	900	700	3,000	2,534	1,838	994	5,366
200	6 900	300	7.400	...	...	...	...
15,000	14,600	52,700	82,300	25,615	21,519	73,658	1,20,792
16,600	**22,400**	**53,700**	**92,700**	**28,149**	**23,357**	**74,652**	**1,26,158**

EXPENDITURE.

Detailed Account No. 11A.—FOREST.—A.—Conservancy and Works.

	Budget Estimate, 1898–99.				Revised Estimate, 1897–98.		Budget Estimate, 1897–98.				Accounts, 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.
Summary.	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	28,100	58,490	1,15,200	2,01,790	16,150	89,180	90,500	1,95,830	22,100	97,410	1,08,920	2,28,430	18,906	1,00,315	82,732	2,01,953
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	52,500	33,200	18,400	1,04,100	48,200	30,990	18,500	97,690	48,000	28,750	20,980	97,730	47,958	30,760	19,060	97,778
III.—Confiscated Drift and Waif Wood	600	350	400	1,350	1,350	300	500	2,150	1,500	400	410	2,310	1,483	262	524	2,269
V.—Rent of Leased Forests and Payments to Shareholders in Forests managed by Government	10,000	10	7,500	17,510	10,000	10	8,700	18,710	10,000	10	7,500	17,510	10,000	10	7,434	17,444
VI.—Live and Dead Stock	8,700	4,000	38,200	50,900	8,500	6,300	59,100	73,900	9,200	4,700	47,500	61,400	7,339	2,464	34,008	43,811
VII.—Communications and Buildings	53,600	27,370	52,400	1,33,370	37,200	23,000	50,000	1,10,200	35,500	26,520	42,610	1,04,630	30,007	17,695	46,103	93,805
VIII.—Demarcation, Improvement and Extension of Forests	1,25,000	1,30,720	1,22,500	3,78,220	1,09,500	1,09,410	1,42,700	3,61,610	1,19,140	1,21,110	1,69,720	4,09,970	82,145	1,55,081	72,172	3,09,398
IX.—Miscellaneous	3,700	1,560	5,500	10,760	3,900	1,310	5,200	10,410	2,860	1,900	5,760	10,520	9,336	906	5,804	16,046
TOTAL	2,82,200	2,55,700	3,60,100	8,98,000	2,34,800	2,60,500	3,75,200	8,70,500	2 48,300	2,80,800	4,03,400	9,32,500	2,07,174	3 07,493	2,67 837	7,82,504
Details.																
I.—Timber and other Produce removed from the Forests by Government Agency—																
a. Timber	14,750	12,560	53,600	80.910	12,000	6.100	41,600	59,700	9,150	2,700	52,870	65,020	11,268	9.954	44.350	65.572
b. Firewood and Charcoal	12,100	42,170	39,500	93.770	3,600	80,000	30,000	1,12600	9,450	88.730	41,080	1,39.260	7,264	85,891	23,568	1,16,723
c. Bamboos	950	830	3,900	5,680	300	850	2,100	3,250	900	850	670	2.420	106	1,781	1,973	3,260
d. Sandal-wood	...	300	3,600	3.900	...	700	2,400	3,100	...	1,100	2,450	3.550	...	1,168	1.510	2,678
e. Grass and other Produce	300	2,630	14,600	17,530	250	1,530	14,400	16,180	2,300	4,030	11,850	18,180	268	1,521	11,331	13,120
Total I.—Timber, &c., removed by Government Agency	28,100	58,490	1,15,200	2.01,790	16,150	89,180	90,500	1,95.830	22,100	97,410	1,08,920	2,28,430	18.906	1,00.315	82.732	2,01,953
VI.—Live and Dead Stock—																
a. Purchase of Cattle	...	...	6,000	6,000	...	...	6,200	6,200	...	...	4, 00	4,800	...	56	5,366	5,422
b. Feed and keep of Cattle	2.700	...	27,000	29,700	2,600	...	26,200	28.800	3.400	...	22,700	26,100	3,029	...	24.262	27,291
c. Plant, Tools and Instruments	6,000	4,000	5,200	15,200	5,900	6,300	26,700	38,900	5,800	4,700	20,000	30,500	4,310	2,408	4,380	11.098
Total VI.—Live and Dead Stock	8,700	4,000	38,200	50,900	8,500	6,300	59,100	73,900	9 200	4,700	47,500	61,400	7,339	2,464	34,008	43.811
VII.—Communications and Buildings—																
a. Roads and Bridges	32,200	16.800	28,000	77,000	16.400	12.650	24,100	53.150	15,700	16,150	22,250	54,100	10,968	6,592	24.346	41,906
b. Buildings	17.000	9,690	21.600	48,290	17,300	3,500	21,500	48,300	17.200	9.520	18,150	44,870	17.742	10 884	20.685	49,311
c. Other Works	4,400	880	2,800	8,080	3,500	850	4,400	8,750	2,600	850	2,210	5,660	1,297	219	1,072	2,588
Total VII.—Communications and Buildings	53,600	27,370	52,400	1,33,370	37,200	23,000	50,000	1,10,200	35,500	26,520	42,610	1,04,630	30,007	17,695	46,103	93,805
VIII.—Demarcation, Improvement and Extension of Forests—																
a. Demarcation	21.900	17,300	14,300	53,500	19.650	16,950	15.200	51.800	19,700	16.950	20,650	57.300	14.541	13,596	9 449	37,586
b. Compensation for Land and Rights	4,800	400	2,100	7,300	5,800	1,250	6,700	13,750	4,200	1,000	1,700	6,900	2,843	305	5 290	8,438
c. Surveys—																
(1) Local Surveys	8,500	5.600	8,000	22.100	8,500	5 200	5.800	19,500	8,200	5,200	6,750	20,150	7,711	3,717	8,111	19,539
(2) Surveys of India	37.200	37,200	37,200	1,11,600	33,200	18,980	56,600	1,08.780	46,240	27,480	80,100	1,53,820	12.318	70,320	...	* 82,638
d. Working Plans	1,100	1,050	2,300	4,450	1,000	880	1,100	2.980	1,500	1,400	1,900	4,800	383	216	792	1,391
e. Sowing and Planting	21,000	22,500	16,100	59,600	13.250	21,170	16,100	50 520	12,900	21,500	19,200	53,600	16,919	21,036	11.384	49.339
f. Protection from Fire	11,100	15,400	17,500	44,000	11,000	14,700	17.200	42.900	9,800	16.300	17,770	43.870	11,835	13,767	14,-44	40.446
g. Other Works	19,400	31,270	25,000	75,670	17,100	30,280	24,000	71,380	16,600	31,280	21,650	69.530	15,595	32,124	22,302	70,021
Total VIII.—Demarcation, etc.	1,25,000	1,30,720	1,22,500	3,78,220	1,09,500	1,09,410	1,42,700	3,61,610	1,19,140	1,21,110	1,69,720	4,09,970	82.145	1,55,081	72,172	3,09,398
IX.—Miscellaneous—																
a. Law Charges	600	520	300	1.420	1,250	480	300	2,030	500	700	450	1,650	908	234	159	1,301
b. Other Charges	3,100	1,040	5,200	9,340	2,650	830	4,900	8,380	2,360	1,200	5,310	8 870	8.428	672	5.645	14.745
Total IX.—Miscellaneous	3,700	1,560	5,500	10,760	3,900	1,310	5,200	10,410	2,860	1,900	5,760	10,520	9,336	906	5,804	16,046

* Correct figures since reported.

EXPENDITURE.

Detailed Account No. 11B.—FOREST.—B.—Establishments.

Summary.

	Budget Estimate, 1898-99. Northern Circle.	Central Circle.	Southern Circle.	Total.	Revised Estimate, 1897-98. Northern Circle.	Central Circle.	Southern Circle.	Total.	Budget Estimate, 1897-98. Northern Circle.	Central Circle.	Southern Circle.	Total.	Accounts, 1896-97. Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALARIES	1,15,400	1,21,800	1,14,200	3,51,400	1,08,000	1,12,500	1,11,500	3,32,000	1,19,700	1,29,300	1,16,180	3,65,180	1,04,390	1,23,463	1,14,716	3,42,569
ESTABLISHMENTS	1,01,000	1,22,800	1,15,000	3,38,800	95,900	1,09,800	1,06,000	3,11,700	72,200	90,400	94,920	2,57,520	70,558	87,803	90,597	2,48,958
ALLOWANCES	45,200	47,400	41,800	1,34,400	41,200	43,000	40,500	1,24,700	41,600	44,700	39,700	1,26,000	38,568	38,329	38,897	1,15,794
CONTINGENCIES	16,400	16,000	15,000	47,400	15,900	16,200	14,000	46,100	13,800	15,800	14,200	43,800	15,570	14,877	14,023	44,470
TOTAL	2,78,000	3,08,000	2,86,000	8,72,000	2,61,000	2,81,500	2,72,000	8,14,500	2,47,300	2,80,200	2,65,000	7,92,500	2,29,086	2,64,472	2,58,233	7,51,791

Numbers. 1897-98. N. C.	C. C.	S. C.	1898-99. N. C.	C. C.	S. C.	Details.	Budget Estimate, 1898-99. Northern Circle.	Central Circle.	Southern Circle.	Total.	Revised Estimate, 1897-98. Northern Circle.	Central Circle.	Southern Circle.	Total.	Budget Estimate, 1897-98. Northern Circle.	Central Circle.	Southern Circle.	Total.	Accounts, 1896-97. Northern Circle.	Central Circle.	Southern Circle.	Total.
						SALARIES.																
						(a) Conservators—																
Salaries— ...	1	...	...	1	...	1st Grade (1,600)	...	19,200	...	19,200					...	19,200	...	19,200				
1	...	...	1	...	...	2nd „ (1,350)	16,200	...	...	16,200	16,200	19,200	13,300	48,700	16,200	...	13,200	16,200	16,200	19,200	13,200	48,600
...	...	1	...	...	1	3rd „ (1,100)	...	...	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				
...	3	1	...	3	1	2nd „ (800)	...	28,800	9,600	38,400					...	28,800	9,600	38,400				
3	2	2	3	1	3	3rd „ (650)	23,400	7,800	23,400	54,600					23,400	15,600	15,600	54,600				
3	2	3	1	4	2	4th „ (550)	6,600	26,400	13,200	46,200					19,800	13,200	13,200	46,200				
						Assistant Conservators—																
2	3	...	2	2	1	1st Grade (450)	10,800	10,800	5,400	27,000					10,800	16,200	...	27,000				
1	2	3	2	1	2	2nd „ (350)	8,400	4,200	8,400	21,000	84,000	85,000	88,500	2,57,500	4,200	8,400	12,600	25,200	78,813	93,940	89,547	2,62,300
2	1½	1½	2	1½	1½	Special Forest Settlement Officers (500)	12,000	9,000	9,000	30,000					12,000	9,000	9,000	30,000				
						Extra Assistant Conservators—																
1	1	...	1	1	...	1st Grade (350) Local Allowance (50)	4,800	4,200	...	9,000					4,800	4,200	...	9,000				
1	2	...	1	2	...	2nd „ (300) do. do.	3,600	7,800	...	11,400					3,600	7,200	...	10,800				
2	...	1	2	...	1	3rd „ (250)	6,000	...	3,000	9,000					6,000	...	3,000	9,000				
...	2	1	...	2	1	4th „ (200)	...	4,800	2,400	7,200					...	4,800	2,400	7,200				
13	12	11	11	11½	13½	Exchange Compensation Allowance	7,400	7,800	8,700	23,900	7,800	8,300	9,700	25,800	9,461	9,545	9,880	28,886	9,377	10,323	11,969	31,669
							1,10,000	1,30,800	1,17,900	3,58,700					1,21,061	1,36,145	1,10,080	3,67,286				
						Deputation and Special Allowance	5,400	4,600	3,500	13,500					3,600	4,700	6,100	14,400				
							1,15,400	1,35,400	1,21,400	3,72,200					1,21,661	1,40,845	1,16,180	3,81,686				
						Deduct—Probable Savings	...	*13,600*	*7,200*	*20,800*					*4,961*	*11,545*	...	*16,506*				
						TOTAL, SALARIES	1,15,400	1,21,800	1,14,200	3,51,400	1,08,000	1,12,500	1,11,500	3,32,000	1,19,700	1,29,300	1,16,180	3,65,180	1,04,390	1,23,463	1,14,716	3,42,569
						ESTABLISHMENT.																
						(c) Subordinate Forest and Depôt Estt.—																
Establishment— 16	23	22	33	39	34	Rangers 7 (150), 9 (125), 13 (100), 17 (80), 22 (60), 38 (50)	29,940	35,820	30,900	96,660												
11	24	29	18	22	20	Deputy Rangers 20 (40), 20 (35), 20 (30)	7,440	9,300	8,460	25,200					12,660	17,880	21,060	51,600				
20	24	20	42	49	48	Foresters 5 (25), 54 (20), 80 (15)	8,820	10,200	9,840	28,860					4,440	9,480	12,360	26,280				
220	298	210	285	395	300	Forest Guards 50 (12), 75 (10), 140 (9), 715 (8)	29,124	40,032	30,804	99,960	63,400	77,000	70,600	2,11,000	5,160	5,700	4,800	15,660	40,785	56,567	56,623	1,53,975
						Temporary Establishment—									17,868	25,656	19,920	63,444				
8	18	9	...	...	...	Rangers	...	...	...	...												
						Deputy Rangers	...	...	...	...												
						Foresters	...	...	...	...												
						Forest Guards	...	...	...	...					2,460	1,704	3,600	7,764				
						(d) Office Establishment—																
35	55	54	36	55	55	Clerks (125), 2 (100), (70), 20 (50), 6 (40), 15 (35), 5 (30), 23 (25), 24 (20), 23 (15), 26 (12)	13,260	16,956	18,048	48,264					12,960	16,956	17,748	47,664				
71	69	60	71	69	60	Servants 9 (10), 2 (9), 52 (8), 54 (7), 83 (6).	5,820	5,712	5,268	16,800					5,820	5,712	5,268	16,800				
						Forest Settlement Officers' Establishments—																
						15 Clerks 5 (50), 5 (25), 5 (20)	4,008	3,006	3,006	10,020					4,008	3,000	3,012	10,020				
						40 Servants 5 (14), 5 (11), 25 (8), 5 (7)																
						Forest Establishment in Board's Office—																
						Permanent Establishment—																
						1 Assistant 250	1,000	1,000	1,000	3,000					1,000	1,000	1,000	3,000				
						10 Clerks (125), (70), (60), (50), (35), (30), 2 (25), 2 (15)	1,800	1,800	1,800	5,400					1,800	1,800	1,800	5,400				
						6 Servants 2 (10), (8), 2 (7), (5)	188	188	188	564	32,500	32,800	35,400	1,00,700	188	188	188	564	29,773	31,236	33,974	94,983
						Temporary Establishment—																
						4 Clerks (75), 2 (35), (20)	660	660	660	1,980					660	660	660	1,980				
						For Temporary Office Establishments entertained in Districts—																
21	9	19	29	11	22	Clerks 5 (25), 6 (20), 37 (15), 14 (12)	5,304	2,232	4,080	11,616												
11	17	24	15	17	35	Servants 5 (8), 28 (7), 27 (6), 5 (5), 2 (4).	1,176	1,332	2,664	5,172					3,732	1,788	3,240	8,760				
															840	1,344	1,836	4,020				
						Total	1,08,540	1,28,238	1,16,718	3,53,496					73,596	92,868	96,492	2,62,956				
						Deduct—Probable Savings	*7,540*	*5,438*	*1,718*	*14,696*					*1,396*	*2,468*	*1,572*	*5,436*				
						TOTAL, ESTABLISHMENTS	1,01,000	1,22,800	1,15,000	3,38,800	95,900	1,09,800	1,06,000	3,11,700	72,200	90,400	94,920	2,57,520	70,558	87,803	90,597	2,48,958

EXPENDITURE.

Detailed Account No. 11B.—FOREST—

B.—Establishments—*contd.*

		Budget Estimate, 1898-99.				Revised Estimate, 1897-98.				Budget Estimate, 1897-98.				Accounts, 1896-97.			
	ALLOWANCES.	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.
Allowances—	Travelling Allowance—	3,500	3,000	3,000	9,500	3,000	3,000	3,000	9,000	3,500	3,000	3,000	9,500	2,593	3,189	2,473	8,255
	(*a*) Conservators	19,700	18,400	15,700	53,800	18,000	18,000	15,800	51,800	19,100	19,500	16,100	54,700	17,658	16,010	15,258	48,926
	(*b*) Superior Officers	15,000	20,500	18,300	53,800	13,500	17,000	17,100	47,600	13,300	16,200	16,200	45,700	11,680	14,882	16,294	42,856
	(*c*) Subordinate Forest and Depôt Establishments	7,000	5,500	4,800	17,300	6,700	5,000	4,600	16,300	5,700	6,000	4,400	16,100	6,637	4,248	4,872	15,757
	(*d*) Office Establishments																
	TOTAL ALLOWANCES	45,200	47,400	41,800	1,34,400	41,200	43,000	40,500	1,24,700	41,600	44,700	39,700	1,26,000	38,568	38,329	38,897	1,15,794
	CONTINGENCIES.																
Contingencies—	(*a*) Stationery	50	...	...	50	50	...	30	80	100	...	50	150	...	...	...	...
	(*b*) Carriage of Tents	300	800	100	1,200	100	...	...	100	2,900	2,500	2,600	8,000	3,753	1,908	...	5,661
	(*c*) Rents, Rates and Taxes	1,400	625	720	2,745	1,550	1,100	650	3,300	800	1,200	600	2,600	1,134	1,071	550	2,755
	(*d*) Official Postage	5,650	5,590	4,500	15,740	5,550	5,305	4,400	15,255	5,000	6,340	4,810	16,150	5,411	6,724	5,034	17,169
	(*e*) Service Telegrams	700	855	500	2,055	700	475	630	1,805	...	...	...	...	...	...	...	...
	(*f*) Sundries	8,300	8,130	9,180	25,610	7,950	9,320	8,290	25,560	5,000	5,760	6,140	16,900	5,272	5,174	8,439	18,885
	TOTAL CONTINGENCIES	16,400	16,000	15,000	47,400	15,900	16,200	14,000	46,100	13,800	15,800	14,200	43,800	15,570	14,877	14,023	44,470

II.—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.
Detailed Account No. 11-B.																											
Establishment—Officers.																											
Conservator, 1st grade (1,600)	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. 2nd do. (1,350)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. 3rd do. (1,100)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1
Deputy Conservators, 1st grade (900)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	..	..	..	..	3
Do. 2nd do. (800)	..	..	..	..	..	..	..	..	1	..	..	1	..	..	1	..	..	1	..	..	..	..	..	..	..	..	4
Do. 3rd do. (650)	..	..	..	..	1	1	..	1	..	..	..	..	..	1	..	..	..	..	1	..	1	..	..	..	..	1	7
Do. 4th do. (550)	..	..	..	1	..	..	..	..	1	1	1	..	1	..	..	..	..	..	..	1	..	..	..	..	1	..	7
Assistant Conservators, 1st grade (450)	..	1	1	..	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	..	..	1	..	..	..	..	5
Do. 2nd do. (350)	..	..	1	..	1	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	5
Special Forest Settlement-officers (500)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Extra Assistant Conservators, 1st grade (350)	..	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. do. 2nd do. (300)	..	..	..	..	1	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	..	..	3
Do. do. 3rd do. (250)	..	..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	3
Do. do. 4th do. (200)	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	3
Subordinate Forest and Depôt Establishment (Permanent).																											
Rangers (150)	..	..	..	..	..	..	..	1	..	1	..	..	..	..	..	1	..	..	..	..	..	1	1	..	..	..	7
Do. (125)	1	1	..	1	..	..	..	..	3	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	1	..	9
Do. (100)	1	..	1	1	1	..	..	..	2	..	..	1	1	1	..	..	..	..	1	..	1	1	..	..	..	1	13
Do. (80)	1	1	1	..	1	1	..	..	1	1	..	..	..	..	4	..	..	..	1	..	1	..	2	1	..	1	17
Do. (60)	1	..	2	..	1	1	2	..	..	2	1	..	1	1	2	..	1	..	1	1	2	..	..	1	..	2	22
Do. (50)	1	..	2	3	3	2	1	..	3	2	1	..	3	2	1	..	2	..	2	2	2	3	..	..	2	1	38
Deputy Rangers (40)	1	..	1	1	2	..	..	..	1	1	..	1	3	1	..	1	..	..	1	1	1	1	1	1	1	1	20
Do. (35)	1	1	3	1	..	..	..	..	5	..	..	..	1	..	..	..	1	2	1	1	..	1	1	..	..	..	20
Do. (30)	..	..	..	1	2	2	2	..	..	1	1	..	1	1	2	..	1	..	1	1	1	1	1	..	..	1	20
Foresters (25)	..	..	1	..	..	..	1	..	..	1	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	5
Do. (20)	1	1	3	2	4	4	2	..	7	3	2	2	2	2	1	..	..	..	2	2	2	3	4	2	2	1	54
Do. (15)	3	3	4	4	5	1	3	7	3	4	2	3	3	4	1	1	..	5	6	6	4	..	1	3	4	80	
Forest Guards (12)	1	1	4	2	4	1	1	..	3	2	..	3	4	5	..	1	..	..	2	3	4	2	4	1	2	50	
Do. (10)	3	2	5	4	5	2	2	..	4	3	1	4	8	5	1	1	..	3	3	3	5	5	2	2	2	75	
Do. (9)	7	4	8	6	9	6	5	..	10	7	5	9	4	9	..	6	..	12	7	3	4	6	3	5	5	140	
Do. (8)	34	13	28	33	32	31	32	..	63	35	22	60	41	55	2	22	..	25	42	31	27	27	13	11	36	715	
Do. (7)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (6)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Subordinate Forest and Depôt Establishment (Temporary).																											
Rangers (80)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (50)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deputy Rangers (40)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (30)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Foresters (20)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Do. (15)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Forest Guards (6)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Office Establishment.																											
Clerks (125)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (100)	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	2
Do. (70)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1
Do. (50)	2	..	1	1	1	..	..	2	1	1	..	1	1	1	..	..	2	1	1	1	1	..	1	..	..	1	20
Do. (40)	..	1	..	..	..	1	1	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	6
Do. (35)	..	..	1	1	1	1	..	..	1	1	..	1	1	1	..	..	..	1	1	1	1	1	..	..	1	..	15
Do. (30)	1	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	..	1	..	..	..	..	1	..	..	..	5
Do. (25)	1	1	..	1	1	1	1	1	1	1	1	1	1	1	..	1	..	1	1	1	1	1	..	1	1	..	23
Do. (20)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	..	1	..	1	1	1	1	..	1	1	1	..	24
Do. (15)	..	1	1	1	1	1	1	..	1	1	1	1	1	1	1	..	..	1	1	1	1	1	1	1	1	..	23
Do. (12)	..	..	..	..	..	..	..	..	..	..	..	1	4	3	4	..	2	..	3	2	3	3	..	..	1	..	26
Servants (10)	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	2	..	..	..	..	2	1	..	..	9
Do. (9)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	2
Do. (8)	3	2	2	2	2	2	2	3	2	2	2	2	2	2	1	2	3	2	2	2	2	..	2	2	2	52	
Do. (7)	3	2	2	2	2	2	2	3	2	2	2	2	2	2	1	2	3	2	2	2	2	2	2	2	2	54	
Do. (6)	1	5	3	6	7	7	3	3	1	10	6	1	4	3	4	..	2	1	3	2	3	3	..	2	1	2	83
Forest Settlement-officers' Establishments.																											
Clerks (50)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Do. (25)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Do. (20)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Servants (14)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Do. (11)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Do. (8)	10	..	..	..	..	..	..	..	7½	..	..	..	..	..	..	..	..	7½	..	..	..	..	..	..	..	..	25
Do. (7)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	5
Temporary Office Establishments entertained in Districts.																											
Clerk (25)	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	1	1	..	..	..	..	..	5
Do. (20)	..	..	..	1	..	2	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	6
Do. (15)	3	2	3	..	4	4	3	..	4	..	..	..	..	..	..	..	..	..	..	..	1	..	4	2	2	5	37
Do. (12)	..	..	..	6	..	..	..	..	..	..	..	2	..	..	1	..	..	2	1	1	1	..	..	..	..	..	14
Servants (8)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	2	..	1	..	..	5
Do. (7)	..	..	2	2	4	..	..	..	4	..	..	2	..	5	..	..	..	6	..	..	2	..	..	1	..	..	28
Do. (6)	..	..	..	..	..	1	1	..	..	3	..	2	..	..	..	..	..	..	6	..	3	1	..	1	..	4	27
Do. (5)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	4	..	..	..	..	..	5
Do. (4)	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	2

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Order of Government

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Statement with ditto.

Papers not filled up, being meant for despatch in original.

Gv 1050-50a 8/12/97

Order N°. 1058 Fls 16/12/97

3985-a

The Estimates are accepted

The Accts & Rep Depts

B of Rev (L Rev)

E Table.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

[V. 27.]

Budget
Entered in the Register of
~~Additional Allotments.~~
16/12/97
PC 16 Dec 1897.
BC. 16/12/1897