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Financial (1897) Department.

ORDINAPY MS.

G.O., No. 295

DATED 29-3-97

INDEXED.

25/25

29/3

[Despatch Abstract.]

Recording pro Revenue Dept- passing orders on Board's appro-
-priation Statement of the Fores Budget for 1897-98 and on the
Govt of India's review of the said budget.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
1178/97	833						
1494/97	418						

Financial (1897) Department.

CURRENT No. 807

From
The Revenue Department

Order No 295 & 29-3-97

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Dated 8th March 1897

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Enclosures 2

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SUBJECT.

Passing orders on Board's appropriation statement of the Forest Budget for 1897-98 and on the Govt. of India's review of the said budget.

BACK PAPERS

G.O.	No.	Department.	Date.
889:	17-12-	96.
339:	18-5-	96.
124:	6-2-	97
94:	29-1-	97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

READ—the following Government Order, No. 889, Financial, dated 17th December 1896 :—

Read—the following G.O., Nos. 704, 704A, Revenue, dated 9th December 1896 :—

Read—the following Proceedings of the Board of Revenue (Land Revenue), Forest No. 482, dated 16th October 1896 :—

Resolution—Forest No. 482, dated 16th October 1896.

The Board resolves to submit the budget estimates of receipts and charges of the Forest Department for 1897-98.

2. The subjoined statement shows the revised estimates of the three circles for 1896-97 and the budget estimates for 1897-98 in comparison with the sanctioned estimates for 1896-97 and the actuals for 1895-96 :—

Head of account and name of circle.	Actuals of 1895-96.	Sanctioned estimate for 1896-97.	Revised estimates for 1896-97.		Budget estimate for 1897-98.	
			By the Conservators.	By the Board.	By the Conservators.	By the Board.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Northern Circle	6,68,061	5,55,000	7,95,000	7,77,000	7,58,000	7,58,000
Central „	9,21,402	8,31,000	9,18,300	9,18,000	9,35,000	9,35,000
Southern „	5,21,105	6,30,000	6,47,000	6,47,000	6,80,000	6,80,000
Total ..	21,10,568	20,16,000	23,60,300	23,42,000	23,73,000	23,73,000
Charges.						
A—Conservancy and Works—						
Northern Circle	1,58,816	2,85,000	2,74,000	2,47,500	2,83,000	2,68,500
Central „	2,60,860	2,54,000	2,81,000	2,81,000	3,07,800	3,08,000
Southern „	2,59,301	3,54,000	3,74,500	3,62,500	3,60,300	4,16,500
Total ..	6,78,977	8,93,000	9,29,500	8,91,000	9,51,100	9,93,000
B—Establishments—						
Northern Circle	2,18,829	2,42,500	2,32,000	2,32,000	2,60,000	2,54,500
Central „	2,80,997	2,66,450	2,82,000	2,80,000	2,87,000	2,82,000
Southern „	2,66,803	2,68,050	2,62,500	2,62,000	2,58,700	2,61,500
Total ..	7,66,629	7,77,000	7,76,500	7,74,000	8,05,700	7,98,000
Totals of A and B—						
Northern Circle	3,77,645	5,27,500	5,06,000	4,79,500	5,43,000	5,23,000
Central „	5,41,857	5,20,450	5,63,000	5,61,000	5,94,800	5,90,000
Southern „	5,26,104	6,22,050	6,37,000	6,24,500	6,19,000	6,78,000
Total ..	14,45,606	16,70,000	17,06,000	16,65,000	17,56,800	17,91,000
Surplus or deficit—						
Northern Circle	+ 2,90,416	+ 27,500	+ 2,89,000	+ 2,97,500	+ 2,15,000	+ 2,35,000
Central „	+ 3,79,545	+ 3,10,550	+ 3,55,300	+ 3,57,000	+ 3,40,200	+ 3,45,000
Southern „	— 4,999	+ 7,950	+ 10,000	+ 22,500	+ 61,000	+ 2,000
Total ..	+ 6,64,962	+ 3,46,000	+ 6,54,300	+ 6,77,000	+ 6,16,200	+ 5,82,000

3. *The Accounts of* 1895-96.—The variation in the actuals of 1895-96 as compared with the estimates for that year and the actuals of the preceding year have been explained in Board's Proceedings, Forest Mis. No. 1287, dated 18th September 1896, printed as an enclosure to these proceedings.

4. *The Revised Estimates of* 1896-97.—According to the Board's revised estimates of receipts and charges a surplus revenue of Rs. 6,77,000 is expected to accrue during the current year against Rs. 6,65,000 in the previous year.

5. *Receipts.*—The Conservators' estimates have been adopted with a reduction of Rs. 300 under "V (*d*) Other sources" in the Central Circle (for the purpose of

rounding off figures) and of Rs. 18,000 under "I (*b*) Firewood" in the Northern Circle. The Conservator expects to realize the latter amount by effecting sales for the Ramandrug coupe fellings after carting the produce to the Bellary depôt at a cost of about Rs. 14,000, for which no provision exists in the sanctioned estimate. The necessity for departing from the original plan of effecting sales in the forests has not been clearly explained, nor has any application been made for the extra grant required. For these reasons the Board has disallowed the increase proposed by the Conservator both on the receipts and expenditure sides of his estimate, allowing merely a small sum under the latter head for experimental purposes.

6. The total revised estimate of receipts for the Presidency, as now proposed by the Board, exceeds the actuals of the past year, and the sanctioned estimate for the current year by Rs. 2,31,000 and Rs. 3,26,000, respectively. About one-half of the latter amount is expected to be realized under "II (*e*) Minor produce" in the Northern Circle and the other half is estimated for in all the three circles under the remaining sub-heads of "II. Timber, &c., removed by consumers or purchasers" [sub-head (*d*), Southern Circle excepted] and "V. Miscellaneous."

The increase under II (*e*) in the Northern Circle is calculated with reference to the improved sales of Tangedu bark (*Cassia auriculata*) and the leasing of date trees on unreserved lands in the districts of Anantapur and Bellary. In the former district about Rs. 44,500, being the rental on the Tangedu bark lease for the year 1897–98, is also expected to be collected in advance before the close of the current year. This method of advance collections is irregular, and the Board is dealing with the matter in separate Proceedings.

The increase under "II (*a*) Timber" and "(*b*) Firewood" is based chiefly on the orders regarding the credit to forests of revenue from unreserved lands, the control over which is vested in the Forest Department, while that under II (*c*) is due to the increased demand for bamboos chiefly in the districts of Gódávari and North Arcot.

Under "II (*d*) Grazing" the increase in the Northern Circle is expected to accrue chiefly in the districts of Kurnool and Bellary, consequent on better control in the former district and on an increase in the areas open to grazing in the latter district. The increase under "V. Miscellaneous" is based upon the latest actuals.

7. *Expenditure.*—The Board's revised estimate of charges for the Presidency both under A and B is less than the sanctioned estimate by Rs. 5,000, while the Conservators' revised estimates exceed the budget grant by Rs. 36,000. In this connection the attention of all Collectors and Conservators will be drawn to the instructions contained in Circular No. 5 F. of the Government of India, dated 21st March 1895, communicated in G.O., No. 213, Revenue, dated 8th April 1895.

8. The Board has amended the Conservators' figures as shown below :—

A—CONSERVANCY AND WORKS.

						Rs.
(1)	Under	I (*a*)	Timber, in the Ganjám district	—		1,000
(2)	„	I (*b*)	Firewood, in the Bellary „	—		13,385
(3)	„	VI (*a*)	Purchase of cattle, in the Vizagapatam district.	—		2,000
(4)	„	VIII (*a*)	Demarcation, in the Kistna district ..	—		3,000
(5)	„	VIII (*b*)	Compensation, in the Vizagapatam district ..	—		2,000
(6)	„	VIII (*c*)	Surveys—			
(7)			(*a*) Departmental, in the Gódávari district ..	—		7,000
(8)	Southern Circle		(*b*) By India Party, Direction	+		1,885
		„	„	—		12,000
	Total reduction under A in both the Circles ..			—		38,500

B—ESTABLISHMENT.

(*a*) *Salaries.*

Northern Circle	+		1,000
Central „	—		1,700
Southern „	—		700
(9)	—		1,400

(*b*) *Establishments.*

			Rs.
Northern Circle	—		1,000
Central „	—		300
Southern „	+		200
(10)	—		1,100

The reasons for the reduction are as follows :—

Item No. 1.—The Conservator states that the increase proposed in his estimate is based on that under the corresponding head of receipts, but on referring to the district budget it is found that no such increase is estimated for.

Item No. 2.—*Vide* reasons assigned for the reduction under the counter-head of receipts.

Item No. 3.—The increase proposed by the Conservator on account of the purchase of an elephant has been disallowed, as arrangements have been made for the transfer of one of the Government elephants in the Southern Circle.

Item No. 4.—The past actuals do not justify the large increase proposed by the Conservator over the sanctioned figures.

Item No. 5.—The increase has been estimated by the Conservator for acquiring enclosures in certain reserves, but as the question of acquisition is still under consideration, it seems premature to estimate for an increase.

Item No. 6.—According to the Conservator the amount in question represents the cost of survey by the Revenue Survey department of the boundaries of zemindari villages. The Conservator states that the survey is calculated to benefit forest only incidentally, and doubts the propriety of debiting the cost to "Forests." As the item has not been included in the sanctioned estimate, and the Board in the Forest Branch has not as yet been afforded any opportunity of discussing the point fully, there seems to be no reason why any increase should be allowed for the purpose in the revised estimate. The Conservator's estimate has been altered accordingly.

Item No. 7.—A sum of Rs. 64,000 was originally provided for the Survey of India Party No. 19 in the budget of the Northern Circle for 1896-97. The amount has been subsequently reduced to Rs. 63,000 in the civil budget estimate. The Surveyor-General having, however, fixed the estimate at Rs. 62,770 (*vide* footnote printed at page 28 of G.O., No. 808, Revenue, dated 12th December 1895) his figures will be adopted for the revised estimates as suggested by the Survey Deputy Superintendent. As the party will be working this year both in the Northern and Central Circles, the charges will be apportioned equally. The Conservator's revised estimate for the Northern Circle has accordingly been raised from Rs. 29,500 to Rs. 31,385.

Item No. 8.—According to a telegram recently received by the Board from the Surveyor-General the revised estimate for 1896–97 on account of No. 9 Survey of India Party is Rs. 56,260. As the party did not work in this Presidency during the first half of the year, the Board considers it sufficient to retain the figures of the sanctioned estimate, viz., Rs. 29,000, in the revised estimate also. The increase proposed by the Conservator apparently under a misapprehension of the Surveyor-General's figures has accordingly been disallowed.

Item No. 9.—The increase under "Salaries" in the Northern Circle is on account of the salary of one of the two new Assistant Conservators expected to arrive in December next, and the promotion of Messrs. Nallasami Naidu and Ward. On the other hand, the amount provided by the Conservator on account of Mr. Hooper's pay has been struck out, as it is not expected that he will return to the circle during the year. In the Central Circle the salary of one of the two new Assistant Conservators has been included, while half the pay of a second Forest Settlement Officer has been excluded, the Conservator, Northern Circle, having provided for two officers. In the Southern Circle the decrease is small and further the Board's figures cannot be compared with those of the Conservator, as no particulars have been furnished by the latter as to how he arrived at his estimate.

Item No. 10.—Under establishments the amount of anticipated savings in the Northern Circle has been raised by the Board with reference to the past year's actuals.

9. The Board's revised estimate of charges for 1896–97 compared with the sanctioned estimate of the year shows a net decrease of Rs. 5,000 as noted in the margin.

	Rs.
A—Conservancy and Works—	
I. Timber, &c., removed by Government Agency..	— 6,445
II. Timber, &c, removed by purchasers	+ 6,870
III. Confiscated drift and waif wood	— 300
V. Rent of leased forests ..	+ 1,210
VI. Live and dead stock ..	+ 5,520
VII. Communications and buildings	+ 7,220
VIII. Protection, improvement, &c., of forests ..	—14,425
IX. Miscellaneous	— 1,650
Total, A—Conservancy and Works.	— 2,000
B—Establishments—	
Salaries	— 7,800
Establishments	+ 6,100
Allowances	— 2,600
Contingencies	+ 1,300
Total, B—Establishments ..	— 3,000
Grand Total ..	—5,000

10. Under "A—Conservancy and Works" the increase under II occurs in all the three circles owing to the employment of a larger staff of temporary hands. The increase under the corresponding head of receipts fully justifies the increased expenditure which, however, is nearly counterbalanced by a decrease under I. The increase under V is for the payment of arrears of Kuttikanam (stump-fee) due to jenmis (proprietors) of leased forests in South Malabar (Southern Circle) for trees felled. The increase under VI is required in connection with elephant-catching operations in North Malabar (Southern Circle).

Under VII the increase is estimated for chiefly in the Southern Circle for completing sanctioned works, and is more than counterbalanced by savings under various sub-heads of VIII. The decrease under IX is in the Northern Circle, in which the sanctioned allotment for the Kistna district is now found to be excessive.

11. Under B Establishments a saving of about Rs. 10,000 is anticipated under "Salaries" and "Allowances," notwithstanding the facts that a fifth Forest Settlement Officer has recently been appointed and that two new Assistant Conservators are expected to arrive in December next. The savings are due mainly to the absence on long leave to Europe of a larger number of officers than was originally expected and to the vacancy in the last grade of Extra Assistant Conservators caused by Mr. Marshall's transfer to Burma not having been filled up. The above savings are, however, partly counterbalanced by an increase under "Establishments" and "Contingencies," due to the provision made for the office establishment of a new Forest Settlement Officer and for the Board's office establishment under the revised scale, and to the entertainment of certain additional temporary establishments in the Central and Southern Circles.

12. Under (1) Refunds, the Conservators' revised estimates amounting to Rupees 10,600 have been slightly raised by the Board with reference to the actuals of the first five months of the year. In previous years a sufficient margin has not been allowed under this head.

The Budget Estimates of 1897–98.

13. *Receipts.*—The Conservators' estimates are accepted. The total receipts for the Presidency exceeds the revised estimates for the current year by Rs. 31,000, the variations under the several heads being as noted in the margin.

	Rs.
I. Timber, &c., removed by Government Agency	+86,290
II. Timber, &c., removed by purchasers	—65,450
III. Confiscated drift and waif wood	— 550
V. Miscellaneous	+10,710
Net result ..	+31,000

The increase under I occurs in all the circles under (*a*) Timber and (*b*) Firewood and the Board views with satisfaction the attempt to augment departmental operations under these heads. It may, however, be doubted whether the Conservators' forecasts are not too sanguine, and the Board fears that unless the increased scale of subordinate forest establishment is sanctioned at an early date, the above figures will require considerable modification. The increase under (*a*) is expected chiefly from the supply of small timber for local consumption in the Northern and Central Circles, and from increased fellings to be carried out in South Malabar (Southern Circle) under the provisions of working plans. The increase under (*b*) in the Northern Circle is calculated to accrue principally from sales of firewood in the Bellary depôt and from thinnings (suitable for charcoal manufacture) in the Kistna district. In the Central Circle the increase is anticipated from sales of fuel from Sríharikóta in the Nellore district, from coupe fellings in North Arcot and from supplies to railways in South Arcot and Salem. In the Southern Circle the increased demand in the Nilgiris consequent on the falling off in the supplies from private sources and the proposed extension of fuel operations in the Madura district account for the increase.

The large falling off under II is mainly in the Northern Circle and is due to the expiry of current leases for Tangedu bark (*Cassia auriculata*) in Bellary and Anantapur. The Conservator thinks that the abnormal returns obtained under the present leases may not recur in future. In the Central Circle also a decrease of Rs. 15,000 is anticipated in the Nellore district in the revenue from Tangedu, as the growth in the taluks proposed to be leased out next year is said to be comparatively poor.

An increase of about Rs. 22,000 is budgeted for under V in the Southern Circle and is expected to accrue from the lease of forest lands on the Anaimalais in South Coimbatore for the cultivation of coffee under certain conditions just sanctioned by Government. This increase is, however, partly counterbalanced by a decrease of about Rs. 5,000 in the Northern Circle and of about Rs. 6,000 in the Central Circle. In the former circle the budget estimate has been fixed with reference to past year's actuals, while the revised estimate is based on the actuals of the earlier months of the current year. In the latter circle the decrease is attributed to the expected decrease under forest offences and the consequent reduction in compounding fees, realizations from sales of confiscated materials, &c.

Expenditure A—"Conservancy and Works."

14. The Board has amended the Conservators' figures as under—

				Rs.
		Northern Circle.		
(1)	VI (*c*)	Stores, tools and plant, "Direction"	+	3,000
(2)	VII (*a*)	Roads and bridges, Kurnool	—	4,000
(3)	,, (*b*)	Buildings, Kurnool	—	1,000
(4)	VIII (*a*)	Demarcation, Ganjám	—	1,000
(5)	,, (*c*)	Surveys, Departmental	—	14,000
(6)	,, (*d*)	,, by India Party	+	2,440
(7)	IX (*b*)	Other charges, "Direction"	+	60
		Central Circle.		
(8)	IX (*b*)	Other charges	+	200
		Southern Circle.		
(9)	VIII (*d*)	Surveys by India Party	+	56,200

Item No. 1—is on account of the supply of tents.

Items Nos. 2 *and* 3.—The reductions have been made with reference to past actuals and the revised estimates for the current year. The establishment cannot be expected to devote more time and attention to roads and buildings while survey operations are going on in the district.

Item No. 4.—The past actuals and the revised estimate for the current year justify the reduction.

Item No. 5—added by the Conservator for survey in Bhadráchalam by the Madras Revenue Survey. Disallowed for reasons set forth in the revised estimate.

Item No. 6.—The Survey of India Party No. 19 will continue to work both in the Northern and Central Circles during 1897–98. The Surveyor-General not having as yet fixed the budget estimate for next year, the Deputy Superintendent of the Party has suggested the adoption of the amount of the revised estimate, apportioning the same in the ratio of 5 to 3 between the Northern and Central Circles, respectively. The Conservator, Central Circle, has acted accordingly; but the Conservator, Northern Circle, has provided for Rs. 36,800 only. The Board has raised this to Rs. 39,240.

Item No. 9—is on account of the Survey of India Party No. 9. The figures are only approximate, the actual estimate not being known at present.

15. The Board's budget estimate of expenditure for the Presidency under A. "Conservancy and Works" during 1897–98 exceeds its revised estimate for the current year by Rs. 1,02,000, the variations under the several heads being as noted in the margin.

		RS.
I.—Timber, &c., removed by Government Agency.	+	62,075
II.—Timber, &c., removed by purchasers	+	4,460
III.—Confiscated drift and waif wood	+	610
V.—Rent of leased forests ..	—	1,000
VI.—Live and dead stock ..	+	12,280
VII.—Communications and buildings .. .	+	5,060
VIII.—Demarcation, improvement and extension of forests	+	17,845
IX.—Miscellaneous	+	670
Net Total ..	+	1,02,000

The increase under I is accounted for by the increase under the corresponding head of receipts; and that under II is on account of temporary establishments which are indispensable for controlling removals of forest produce by consumers or purchasers. The enhanced provision under III is to meet the cost of increased establishments for the driftwood operations in Gódávari (Northern Circle). The increase under VI occurs in the South Coimbatore Division (Southern Circle) on account of machinery proposed to be purchased for that district; estimates have recently been sanctioned for a pump to supply water to Mount Stuart Station, where it is proposed to start a wire ropeway as well as a Pelton water wheel to work a sawing machine. The larger provision made in all the circles under "Roads and Bridges" accounts for the increase under VII, while that under VIII results from provision having been made for the whole year in the budget estimate (instead of for half-year in the revised estimate) on account of surveys by the India Party No. 9.

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

			RS.
(1) (*a*) Salaries—			
Northern Circle ..			
Central „ ..	—		2,400
Southern „ ..	—		3,300
	+		3,400
Total ..	—		2,300
(2) (*b*) Establishment—			
Northern Circle ..			
Central „ ..	—		1,300
Southern „ ..	—		1,350
	+		300
Total ..	—		2,350
(3) (*c*) Allowances—			
Northern Circle ..			
Southern „ ..	—		1,200
	—		300
Total ..	—		1,500

			RS.
(4) (*d*) Contingencies—			
Northern Circle	—		600
Central „	—		350
Southern „	—		600
Total ..	—		1,550
(*d*) Total for the three circles—			
Northern Circle	—		5,500
Central „	—		5,000
Southern „	+		2,800
Total ..	—		7,700

Item No. 1.—Provision has been made in the Northern Circle for the pay of a new Assistant Conservator, second grade, and for Messrs. Nallasawmi Naidu and Ward as Extra Assistant Conservators, second and third grades, respectively. On the other hand, Mr. Hooper is not expected to return to the circle during the first half of the year; and the Conservator's provision under "Promotion and Deputation of officers" and "Exchange Compensation Allowance" has been reduced in accordance with calculations made in the Board's office. In the Central Circle, provision has been made for a new Assistant Conservator and only for half the pay of a second Forest Settlement-officer as already explained, while an addition of Rs. 4,800 has been made to the amount entered by the Conservator under savings, as a Deputy Conservator, second grade, is expected to go on furlough. In the Southern Circle, a sum of Rs. 2,400, being the pay of the vacant appointment in the fourth grade of Extra Assistant Conservators, has been added to the Conservator's estimate and provision has also been made for the return of Mr. Latham on relief of Mr. Porter, while the Conservator's figure under "Exchange Compensation Allowance" has been reduced.

Item No. 2.—The increases proposed by the Conservators, Northern and Central Circles, under "Temporary Office Establishments" entertained in districts have been disallowed, the establishments in question having not yet been duly sanctioned. The amount of savings calculated by the Conservator, Northern Circle, has also been raised with reference to the past year's actuals and the figures of the revised estimate. A sum of Rs. 320 has been added to the Conservator's estimate in each of the circles on account of the cost of the Board's office establishment under the revised scale.

Items Nos. 3 *and* 4.—The alterations were made mainly with reference to the reductions explained under the previous heads and the past actuals.

17. The Board's budget estimate under "B. Establishments" for 1897–98 compared with its revised estimate for the current year exhibits an increase of Rs. 24,000 under the following heads:—

		RS.
Salaries	+	18,500
Establishments	+	1,400
Allowances	+	3,600
Contingencies	+	500
Total ..	+	24,000

The increase under "Salaries" is due to provision having been made for two new Assistant Conservators and for the fifth Forest Settlement-officer for the full year, to the return of officers from furlough and to the expected appointment of an officer to fill up the vacancy in the fourth grade of Extra Assistant Conservators. Under "Establishments," the increase is owing principally to smaller savings anticipated under "Office Establishments" in the Northern Circle in consequence of the proposed entertainment of certain Range and Extra Assistant Conservator's clerks. The increases under "Allowances" and "Contingencies" are accounted for by the increase under "Salaries" explained above.

18. The budget estimate of charges both under A and B thus exhibits an increase of Rs. 1,26,000 * over the revised estimate for the current year.

				RS.
* Northern Circle	..	..	..	43 500
Central	,,	..	..	29,000
Southern	,,	..	..	53,500

19. Under "1. Refunds," the Conservators' budget estimates have been raised so as to correspond with the Board's revised estimate for the current year.

20. A copy of the Board's budget estimate under B. "Establishments" will be forwarded to the Accountant-General for verifying the budget figures with reference to the sanctioned scale.

(True Copy and Extract.)

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

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

ENCLOSURE No. 6.

Resolution—Forest Mis. No. 1287, dated 18th September 1896.

The Board resolves to forward to the Accountant-General the explanatory note showing the results of the comparison of the actuals of forest revenue and expenditure for 1895–96 with the estimated figures of that year and the actuals of the previous year.

I.—Receipts.

2. *Actuals of* 1895–96 *compared with those of* 1894–95.—The receipts during 1895–96 show a net increase of Rupees 2,16,538 over those of the previous year, the variations under the main heads being as noted in the margin.

Circles.	I. Timber, &c., removed by Government Agency.	II. Timber, &c., removed by consumers.	III. and V. Other revenue.	Total.
	RS.	RS.	RS.	RS.
Northern	+ 1,835	+ 79,499	— 2,055	+ 79,279
Central	+ 45,468	+ 1,41,868	— 8,172	+ 1,79,134
Southern	— 49,529	+ 19,023	— 11,369	— 41,875
Total ..	— 2,226	+ 2,40,360	— 21,596	+ 2,16,538

Under head I, the decrease in the *Southern Circle* was almost made up by an increase in the *Central Circle*. The causes of the deficit in the *Southern Circle* are explained to be (1) want of demand and low prices obtained for timber in *North Malabar*; (2) delay in carting timber to depôt in *South Coimbatore*; (3) non-adjustment within the year of the value of a portion of timber sold in both the above districts; and (4) restricted felling of sandalwood in *North Coimbatore* so as to prevent the forests from being overworked. The increase in the *Central Circle*, on the other hand, was due to (1) a larger supply of engine fuel to the Madras Railway than in the previous year in the districts of *Cuddapah and Salem*; (2) to the increased extraction of sandalwood in *Salem*; and (3) to larger revenue realized during the year from casuarina wood and minor produce (soapnuts) in *Nellore*. There was, however, a large deficit during the year in the *Trichinopoly* district under head I (*b*), due partly to the supply of a smaller quantity of engine fuel to the railway and partly to the stoppage of the fuel supply from tank-bed lands.

Under head II, the increase occurred in all the three circles. In the *Northern Circle*, it was due to (1) large removals of firewood from the Coringa reserve in the *Gódávari* district; (2) enhanced rates obtained for split bamboos in *Kurnool*; (3) sale of large bamboos in *Vizagapatam* to a contractor at Rajahmundry for export and the inclusion in the forest accounts of the revenue from the forests of the Madgole zemindari in the same district, the management of these forests having been entrusted to the District Forest-officer during the year; (4) high prices realized for Tangedu (*Cassia auriculata*) bark especially in the districts of *Bellary* and *Anantapur*; and (5) the lease of date and palmyra trees and improved sales of fruit crops in the *Kurnool* district. In the *Central Circle*, the increase occurred under all the sub-heads except (*c*) "Bamboos," the districts which chiefly contributed to the increase being *Cuddapah*, *Salem*, *Nellore* and *Trichinopoly*. The increase in *Cuddapah* was due mainly to the sale of timber by auction from portions of certain reserves, to greater attention having been paid to the collection of grazing fees and to leasing out the whole of the unreserved lands for the collection of Tangedu bark instead of only one-third of each taluk as in the previous year.

In *Salem*, the revenue from timber on darkhast lands was credited to "Forests" under recent orders instead of to "Land Revenue" and maximum rates were charged for grazing in two taluks. In *Nellore*, the increase arose partly from the better prices realized for Tangedu bark than in the previous year, and partly from collections on account of mica rents and the credit to "Forests" of revenue from palmyras growing on unreserved lands; while the increase in *Trichinopoly* resulted from the regular felling of firewood coupes worked as coppice in a portion of the district. The increase in the *Southern Circle* was due generally to better prices having been obtained for minor produce and to a portion of the revenue realized in advance in *North Coimbatore* for the right to collect avarum (*Cassia auriculata*) bark in 1896–97, having been adjusted in the accounts of the year under report.

The deficit under "Other revenue" which occurred in all the three circles was due principally to a smaller number of forest offences having been compounded during the year in *North Arcot*, *South Arcot* and *South Coimbatore* districts, and to the reduced contribution received from the District Board for the repair of certain ghat roads in *North Coimbatore*.

3. (ii) *Actual receipts of* 1895–96 *compared with the sanctioned estimates of that year.*—The actual receipts of 1895–96, compared with the budget estimate of the year, show a net increase of Rs. 2,40,568 as noted in the margin.

		RS.
I. Timber, &c., removed by Government Agency.	—	87,294
II. Timber, &c., removed by purchasers ..	+	3,16,600
III. to V. Other revenue	+	11,262
Net result ..	+	2,40,568

Under head I, the actuals fell short of the budget estimate under all the sub-heads except (*d*) "Sandalwood" and (*e*) "Minor produce." Under I (*a*) "Timber", there was a heavy deficit in the *Southern Circle* and in the district of *Kurnool* in the *Northern Circle*. The deficit in *Kurnool* was due to restricted fellings in consequence of the timber stock having been already too largely drawn upon by permit-holders and timber stealers; while decrease in the *Southern Circle* was due to the causes already explained in paragraph 2 *supra*; to slackness of demand and difficulty experienced in transporting timber in *South Canara* on account of which only a small quantity was brought to depôt and sold; to the delay in making arrangements for working the produce in *Madura*; to non-payment within the year for timber sold in *Tinnevelly* to a local contractor; to demand in *North Coimbatore* (where departmental working was only tentative) having been limited to thinnings from plantations in *South Malabar* having yielded a smaller and less valuable stock of teak saplings. The decrease in the *Southern Circle* would have been still larger had not the demand been good on the *Nilgiris*, in consequence of which the whole stock of timber in the Mudumalai forests was disposed of at a favourable rate.

Under I (*b*) "Firewood", the decrease occurred in all the three circles. In the *Northern Circle* it was due to (1) the revenue anticipated from the Sandur leased forests in *Bellary* by the felling and sale of the Babul wood not having been realized; (2) the delay in opening coupes in *Vizagapatam* and (3) a large consignment of fuel cut for the cotton press at Nandyál in *Kurnool* not having been paid for within the year. The deficit in the *Central Circle* was the result of (1) the short supply of railway fuel in *Cuddapah*; (2) extraction of a smaller quantity of fuel in *Nellore* due to fuel waggons having been unserviceable; (3) low prices realized in *North Arcot* and the absence of demand for fuel from the Arcot Sugar Factory in the same district; and (4) trees on certain unreserved tank beds in *Trichinopoly* not having been worked departmentally as was originally intended. There was, however, a large increase under this head in *Salem* due to the supply of a larger quantity of fuel to the Madras Railway; but this increase was more than counterbalanced by the deficits above named. In the *Southern Circle*, the decrease is accounted for by (1) want of demand in *North Coimbatore*; (2) the diminished supply of fuel in *South Canara* owing to non-receipt of tenders for erecting sandal-stills; and (3) the failure to carry out departmental operations in certain taluks of *Tinnevelly* for want of proper working schemes.

Under I (*c*) "Bamboos", the decrease resulted from departmental operations not having been undertaken in the districts of *Kurnool*, *South Canara* and *Madura*. In *Kurnool*, the omission is explained to be due to want of adequate establishment and also to the fact of the selling price of the produce having been overestimated in the budget. In *South Canara*, the floating of timber

was given out on contract, and hence there was no necessity to work bamboos departmentally. In *Madura*, the departmental operations were stopped, as they proved unsuccessful. There was an unbudgeted-for demand for the produce in *North Arcot* from the Ordnance Department for lance staves.

The revenue under I (*d*) "Sandalwood" exhibited an increase in all the three districts * in which the produce is worked, in consequence of larger collections and sales than were originally anticipated.

* *Salem.* | *North Coimbatore.* | *Nilgiris.*

Under I (*e*) "Minor produce," there was a deficit in the districts of *Bellary*, *Gódávari*, *Kurnool* and *Vizagapatam* which was counterbalanced by increased receipts from *South Canara*, *North Malabar*, *Nilgiris* and *South Coimbatore*; the net result being a small increase for the Presidency. The deficit in *Bellary* was due to heavy rains which prevented the supply of grass in time to the Commissariat Department and to the grass in portions closed to grazing having been sold by auction instead of being collected departmentally as was originally intended. The short receipts in the other districts named above were due, respectively, to (1) slack collection of gall-nuts owing to low prices; (2) the unwillingness of Chenchus (hill men) to work for the department; and (3) the abandonment of the idea of departmental collection of minor produce. The increased collections in *South Canara* and *North Malabar* resulted, respectively, from the increased manufacture of catechu; and from the supply of gum kino to the Government Medical Stores. In *Nilgiris*, the produce was sold at favourable rates and in *South Coimbatore*, the departmental collections of the produce in the early part of the year before the introduction of the new lump sum contract system, account for the increase, as no provision was made for the former in the budget.

Under head II, the increase is found distributed over all the sub-heads. The increase under "Timber" is chiefly accounted for by the change in the system of crediting revenue from trees on darkhast lands which is now credited to "Forests," instead of to "Land Revenue" as formerly, and also by the removal of a larger quantity of timber from certain forests in *South Malabar*. The increase was, however, partly counterbalanced by a deficit in *Madura* due to the control over unreserved lands having been transferred during the year temporarily to the Land Revenue Department.

Under (*b*) "Firewood," there was a deficit in *Kistna* on account of the silting up of the creek between Divi and Masulipatam which prevented the transport of firewood across the channel; but this deficit was more than counterbalanced by increased receipts in the other districts of the circle, chiefly *Gódávari* and *Kurnool*, due respectively to a larger revenue obtained from removals on permits from the Coringa reserve and better supervision in Nandyál and Nandikotkur ranges. In the *Central Circle*, there was a large increase of revenue in the districts of *Salem* and *Nellore* due mainly to the change in the system of crediting revenue from trees on darkhast lands, reference to which has already been made in the explanations given under the preceding sub-head. The increase in the *Southern Circle* is attributed to departmental operations in certain blocks in *South Canara* having been given up in favour of the contract system and to better protection in *Madura*.

Under (*c*) "Bamboos," (*d*) "grazing and fodder grass" and (*e*) "Minor produce," there was a notable increase of revenue in the *Northern* and the *Central Circles*. The increase under "Bamboos" was due to the explanations furnished under head II in paragraph 2 *supra* in regard to the *Kurnool* and *Vizagapatam* districts and to the great demand for the produce and the high rates obtained in *Gódávari*, *Salem* and *North Arcot*. Under "Grazing and fodder grass," the increase was contributed mainly by the districts of *Bellary*, *Kistna*, *Cuddapah*, *Salem* and *South Arcot*. Better arrangements made for the issue of grazing permits account for the increase in *Bellary*, *Cuddapah* and *South Arcot*. The increase in *Kistna* is attributed to better collections, and that in *Salem* to the collection of maximum rates for grazing in certain taluks.

For the reasons already set forth in paragraph 2 above, the revenue under "Minor produce" largely exceeded the estimate in the districts of *Kurnool*, *Bellary*, *Anantapur*, *Cuddapah* and *Nellore*. In *North Arcot* also, keener competition for avaram bark and other minor produce resulted in a large increase of revenue, and in *Salem* there were large realizations under manure leases in Atur and Salem ranges. There was, however, a deficit under the head in *South Arcot* owing to the transfer of revenue from fruit trees on poramboke lands from "Forest" to "Land Revenue," but this was largely counterbalanced by increased receipts in the other districts above named.

The increase under "Other revenue" occurred mainly in the *Northern Circle* and is attributed to various causes, such as higher fees realized from composition of forest offences, fees paid for the renewal of time-expired permits and the sale-proceeds of confiscated property. There was a small increase in the *Southern Circle* also due to high bids obtained for the right to collect deadwood from reserves, to the sale of boats, &c., in South Canara; to the sale of young elephants in *North Malabar* and to the composition of a number of petty offences in *Tinnevelly*.

4. The actuals, as compared with the revised estimate, show a net increase of Rs. 60,658 as shown in the margin. The increase under head II resulted from the same causes as are explained in the preceding paragraph; while the deficit under "Other revenue" occurred under head V (*d*) "Other sources" to which head revenue that cannot be otherwise classified is credited in the first instance pending transfer later on to the appropriate heads. There have evidently been transfers from this head to the sub-heads under II subsequent to the framing of the revised estimates with reference to the latest actuals.

		Rs.
I. Timber, &c., removed by Government Agency.	+	56
II. Timber, &c., removed by purchasers.	+	71,700
III. to V. Other revenue	−	11,188
Net result ..	+	60,568

II. Expenditure.

5. The expenditure of 1895–96 fell short of the sanctioned and the revised estimates of that year by Rs. 1,25,000 and Rs. 35,000, respectively, but showed an increase of Rs. 59,000 over the actuals of the previous year. The excess of Rs. 20,000 under A. Conservancy and Works as compared with the previous year's actuals is made up of increase under head I "Departmental fellings," II "Removals by purchasers" and VIII (*g*) "Other works," counterbalanced by decrease under VI (*a*) "Purchase of cattle" and VIII (*a*) "Demarcation." The increase under I was owing to extended departmental operations under (*a*) "Timber," especially in *Ganjám*, *Malabar* and *South Coimbatore*, and under (*b*) "Firewood" in *Cuddapah*, *Salem* and *Nilgiris*. The increase under II is accounted for by the increase under the corresponding head of "Receipts," while that under VIII (*g*) was necessitated by the augmentation of the staff of reserve watchmen consequent on the expansion of the area of reserves. The short expenditure under VI (*a*) was due to the non-purchase of live-stock during the year, and that under VIII (*a*) was owing to smaller outlay on demarcation works chiefly in the districts of *Salem*, *Cuddapah* and *North Coimbatore*.

—	Actuals, 1895-96.	Sanctioned estimate, 1895-96.	Revised estimate, 1895-96.	Actuals, 1894-95.
	Rs.	Rs.	Rs.	Rs.
A. Conservancy and Works ..	6,78,000	8,22,000	7,00,000	6,58,000
B. Establishments	7,67,000	7,48,000	7,80,000	7,28,000
Total ..	14,45,000	15,70,000	14,80,000	13,86,000

The increase under B "Establishments," as compared with the previous year's actuals, is distributed over all the sub-heads except I (*a*) "Salaries of Conservators" and was due to the arrival of two new Assistant Conservators during the year, to the Assistant Conservator who arrived in November 1894 having drawn pay for the full year, to the promotion of officers to the higher rates at which exchange compensation allowance was paid during the year and to the re-organization of the District Forest office Establishments.

6. *Actual expenditure of* 1895-96 *compared with the sanctioned estimate of the year.*—The variations between the actuals and the sanctioned estimate arranged under the main heads of "A and B" are shown in the margin. There was a decrease under all the budget heads of A except II "Timber, &c., removed by purchasers" and III to V "Other revenue." The decrease under A I is accounted for by the explanations given under the corresponding head of receipts. The small differences under heads II and III to V do not call for any remark. Under head VII, the short expenditure is attributed generally to insufficiency of establishments and to the difficulty experienced in preparing estimates for certain works. Under head VIII the savings occurred principally under (*a*) "Demarcation," (*c*) "Surveys," (*e*) "Plantations" and (*f*) "Fire-protection." The decrease under (*a*) is explained to be due partly to the delay in the publication of section 16 notifications in respect of certain blocks and the postponement of operations in regard to certain others, the range officers having been otherwise engaged and partly also to the following causes:—

A. "Conservancy and Works."		Rs.
I. Timber, &c., removed by Government Agency	−	24,277
II. Timber, &c., removed by purchasers ..	+	2,889
III. to V. Other revenue	+	1,051
VII. Communications and buildings ..	−	34,775
VIII. Protection, Improvements, &c., of forests	−	81,371
VI. Live and dead stock and IX. Miscellaneous	−	7,992
Total ..	−	1,44,475
B. Establishments.		
I. Salaries	+	23,059
II & III. Travelling allowances and contingencies	−	4,030
Total ..	+	19,029

(1) the further extensions of reserves having been disallowed by Government in the *Chingleput* district;

(2) the substitution of cairns for stone slabs and the reduction of the number of selected blocks in the *Trichinopoly* district; and

(3) the work of line cutting in the Coondapoor range of *South Canara* district having been performed by a contractor without expense to Government in return for the produce cut.

Under (*c*) the decrease was due to the Survey of India operations having been carried out at a less cost than was anticipated and to the non-entertainment of the full staff of Surveyors and draughtsmen for want of competent men. The savings under (*e*) "Plantations" and (*f*) "Fire-protection" were owing to the diminished expenditure on plantations in *North* and *South Arcot* and *South Malabar*, to the dismissal of the fire-protective establishments earlier than usual in certain districts and to the area fire-protected having been restricted in certain others. The short expenditure under VI and IX is accounted for mainly by the failure to purchase an elephant for *Kurnool* as originally proposed, the failure to capture elephants in *South Coimbatore*, and the fact that wire rope was not purchased in *North Coimbatore*.

Under B "Establishments," there was a large increase of expenditure under I salaries due mainly to the re-organization of the District Forest office Establishments and to the payment of higher rates of exchange compensation allowance.

7. The actuals as compared with the revised estimate exhibit a decrease of Rs. 35,000 as noted in the margin. The short expenditure under A occurred principally under the heads VII and VIII and was due to the causes already explained in the preceding paragraph; that under B was due to the Board's revised estimate under I (*b*) and I (*c*) "Salaries of superior officers and subordinate establishments" having been raised subsequently in the civil budget estimate.

——	Actuals.	Revised estimate.	Difference.
	RS.	RS.	RS.
A. Conservancy and Works ..	6,78,000	7,00,000	— 22,000
B. Establishments ..	7,67,000	7,80,000	— 13,000
Total ..	14,45,000	14,80,000	— 35,000

8. Under "Refunds," the actuals * of 1895–96 as compared with those of the previous year show a decrease of Rs. 33,000. The expenditure under this head in 1894–95 was quite abnormal as already explained by the Board in the explanatory note attached to its budget estimate for 1896–97.

* Actuals—	RS.
1894–95	64,000
1895–96	31,000
Difference ..	— 33,000

In 1895–96, large refunds to the extent of about Rs. 19,000 were made to the Land Revenue Department in the *Trichinopoly* and *South Arcot* districts in the *Central Circle* on account of erroneous credits made in the previous years to "Forests," and a sum of Rs. 2,000 is reported to have been similarly adjusted by the Accountant-General under this head in the *Southern Circle*. This accounts chiefly for the increase of the actuals † over the sanctioned estimate. For the same reason, the actuals exceeded also the revised estimate of Rs. 18,000

† Actuals	RS. 31,000
Sanctioned estimate	5,000
Difference ..	+ 26,000

(True Copy and Extract.)

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

To the Accountant-General.

Read—letter from F. C. HARRISON, Esq., Officiating Accountant-General, dated Fort St. George, 18th November 1896, No. 3547.

Read—also the following letter from Colonel, M. W. ROGERS, R. E., Assistant Surveyor-General in charge, Surveyor-General's office, to the Secretary to the Government of Madras, Revenue Department, dated Calcutta, 24th November 1896, No. 3279-S. :—

Has the honour to forward herewith the estimates for cost of surveys, &c., in Madras for the ensuing financial year 1897–98.

ENCLOSURE.

Survey of India Department.

ESTIMATE for cost of surveys, &c., in Madras for 1897–98.

Designation of party. No.	Location.	Nature of operations.	Total amount.	Debitable to Minor Departments.	Land Revenue.	Forests.
			RS.	RS.		RS.
9	Madras	Forest	89,060	12,000	..	77,060
19	Do.	Do.	88,840	18,000	..	70,840
		Total ..	1,77,900	30,000	..	1,47,900
Add 4 per cent. on cost of Survey for Mathematical Instruments.			5,920	..	..	5,920
Cost of Cadastral maps			..	..	..	..
Extra departmental mapping			..	..	..	..
		Total ..	1,83,820	30,000	..	1,53,820

Order—No. 704, Revenue, dated 9th December 1896.

Forest No. 259.

The Conservators' revised estimates of receipts and charges of the Madras Forest Department for the current year and the budget estimates for the ensuing year, as modified by the Board of Revenue, are approved and will be transferred to the Financial Department subject to the following remarks and further modifications:—

(1) The Government having since decided that one of the Forest Assistants appointed from England during the current year should be posted to the Southern instead of to the Northern Circle, the following transfers of funds from the latter to the former circle will be made in the Board's estimates under "B. Establishments":—

	Revised estimate, 1896–97.	Budget estimate, 1897–98.
	RS.	RS.
Salaries—		
Assistant Conservators, Second grade	1,400	4,200
Exchange compensation allowance	200	600
Travelling allowance	200	400
Contingencies ... (*b*) Carriage of tents	50	100
Contingencies ... (*g*) Sundries	50	100
Total ...	1,900	5,400

(2) The rough estimates made by the Board of Revenue of the charges on account of surveys to be conducted by the Survey of India Party No. 9 in the Southern Circle and No. 19 in the Northern and Central Circles amount to Rs. 1,18,980, and in accordance with a suggestion made by the Deputy Superintendent of Party No. 19, the charges on account of that Party are divided between the two circles last mentioned in the proportion of 5 to 3. The Surveyor-General has since estimated the total charges at Rs. 1,53,820, or in round figures Rs. 35,000 in excess of the amount fixed by the Board. This excess will be rateably distributed among the three circles and the following sums (in round figures) added to the Board's estimates for 1897–98 under VIII (*d*)—"A. Conservancy and Works":—

Vide his letter, No. [illegible]79, dated 24th November 1896.

		Rs.
Northern Circle		7,000
Central „		4,000
Southern „		24,000
	Total ...	35,000

(3) In paragraph 9 of its review of the Forest Administration Report for 1894–95, the Government of India * laid stress on the expediency of encouraging purchasers to remove forest produce themselves. Some explanation therefore appears necessary in regard to the Board's remark in paragraph 13 of the Proceedings that it "views with satisfaction the attempt to augment departmental operations under these heads."

* In G.O., No. 4015, dated 7th October 1896.

(4) It is observed that the variations pointed out by the Accountant-General between the figures given in Appendix D to the Board's Proceedings and the sanctioned scale under "B. Establishments" are, as surmised by that officer, due to transposition of figures and that the necessary corrections have been carried out in the revised copy submitted to Government. The Board should however explain why it has omitted to provide, in the estimates now furnished, for the personal allowance of the clerk on Rs. 70 employed in its office.

(5) The Conservators' explanations of the variations in the figures, printed as enclosure No. 5 to the Board's Proceedings, are in some instances couched in language which is vague or obscure. They should be instructed to revise such explanations more carefully in the future.

(6) The Board's budget which was due in the Government office on the 15th of October was received there on the 26th idem. The subsequent delay in its disposal by Government has been mainly due to the late receipt † of the Accountant-General's report of the result of his verification of the estimates under "B. Establishments" with reference to the sanctioned scale. The cause of the delay has not been explained. The Accountant-General will be requested, in communication with the Board of Revenue, to make arrangements in future years for the submission of his report to Government by 1st November at the latest.

† On 18th November 1896.

2. The estimates as now revised by Government are printed as an appendix to the present order.

(True Extract.)

(Signed) LIONEL DAVIDSON,
for Ag. Secretary to Government.

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

Endorsement No. 704-A.

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

(Signed) G. STOKES,
Ag. Secretary to Government.

Order—No. 889, Financial, dated 17th December 1896.

The estimates are accepted.

(True Extract.)

(Signed) A. L. HANNAY,
for Chief Secretary.

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

APPENDIX.

RECEIPTS.

IX.—FOREST.

	Detailed Account No.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts 1895-96.
		RS.	RS.	RS.	RS.
I.—Timber and other produce removed from Forests by Government Agency.	IX A.	6,04,420	5,18,130	5,18,000	3,80,056
II.—Timber and other Produce removed from Forest by Consumers or Purchasers.	IX B.	16,65,500	17,30,950	14,27,000	16,53,700
III.—Confiscated Drift and Waif wood	..	10,350	10,900	12,000	11,920
V.—Miscellaneous	IX C.	92,730	82,020	59,000	64,892
Total ..		23,73,000	23,42,000	20,16,000	21,10,563
Imperial share—one-half ..		11,87,000	11,71,000	10,08,000	10,55,284
Provincial share—one-half ..		11,86,000	11,71,000	10,08,000	10,55,284

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

	Budget Estimate, 1897-98.				Revised Estimate, 1896-97.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
a. Timber	20,000	27,080	2,22,100	2,69,180	17,900	19,780	2,11,900	2,49,580
b. Firewood and Charcoal ..	24,700	1,65,770	81,200	2,71,670	10,300	1,16,800	71,500	1,98,600
c. Bamboos	2,200	1,850	4,420	8,470	1,200	6,100	3,000	10,300
d. Sandalwood	..	8,250	11,000	19,250	..	17,000	12,850	29,850
e. Grass and other Minor Produce.	4,300	8,650	22,900	35,850	4,500	8,650	16,650	29,800
Total ..	51,200	2,11,600	3,41,620	6,04,420	33,900	1,68,330	3,15,900	5,18,130

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

a. Timber	1,40,000	71,400	36,500	2,47,900	1,29,500	65,800	38,600	2,33,900
b. Firewood and Charcoal ..	73,500	1,35,150	67,400	2,76,050	68,000	1,40,800	78,300	2,87,100
c. Bamboos	89,800	81,850	22,100	1,93,750	84,000	86,800	22,300	1,93,100
d. Grazing and Fodder Grass.	1,37,500	1,76,000	60,100	3,73,600	1,32,000	1,74,200	58,700	3,64,900
e. Other Minor Produce ..	2,44,000	2,34,800	95,400	5,74,200	3,02,500	2,51,650	97,800	6,51,950
Total ..	6,84,800	6,99,200	2,81,500	16,65,500	7,16,000	7,19,250	2,95,700	17,30,950

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

a. Fines and Forfeitures ..	1,400	900	700	3,000	1,600	970	700	3,270
b. Refunds	200	6,900	300	7,400	100	1,100	300	1,560
c. Recoveries of overpayments in previous years.	..	..	..	..	..	..	..	..
d. Other sources	15,000	14,600	52,730	82,330	20,400	25,950	30,900	77,250
Total ..	16,600	22,400	53,739	92,730	22,100	28,020	31,900	82,020

EXPENDITURE.

1.—REFUNDS AND DRAWBACKS.

DIVIDED HEAD, FOREST.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts, 1895-96.
	RS.	RS.	RS.	RS.
Imperial share—one-half	6,000	6,000	3,000	8,946
Provincial share—one-half	6,000	6,000	3,000	8,946
Total ..	12,000	12,000	6,000	17,892

II.—FOREST.

	Detailed account No.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts, 1895-96.
		RS.	RS.	RS.	RS.
A.—Conservancy and Works	11 A.	10,28,000	8,97,000	8,93,000	6,78,977
B.—Establishment	11 B.	7,98,000	7,74,000	7,77,000	7,66,629
Total ..		18,26,000	16,65,000	16,70,000	14,45,606
Imperial share—one-half ..		9,13,000	8,32,000	8,35,000	7,22,803
Provincial share—one-half ..		9,13,000	8,33,000	8,35,000	7,22,803

EXPLANATORY REMARKS.

Budget estimate, 1896-97.				Accounts, 1895-96.			
Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
15,800	32,200	2,06,000	2,54,000	18,201	22,144	1,18,139	1,58,484
11,800	1,22,400	69,100	2,03,300	7,566	1,20,833	39,164	1,67,563
3,500	1,200	4,500	9,200	107	1,743	760	2,610
..	14,700	15,100	29,800	..	9,607	20,014	29,621
6,000	7,000	8,700	21,700	912	6,385	14,481	21,778
37,100	1,77,500	3,03,400	5,18,000	26,786	1,60,712	1,92,558	3,80,056

1,15,800	56,300	26,600	1,98,800	1,27,408	77,737	28,197	2,33,342
65,000	1,33,200	73,000	2,71,200	70,507	1,54,102	79,058	3,03,667
63,000	74,500	22,100	1,59,600	91,866	76,819	21,786	1,90,471
1,21,500	1,31,600	63,100	3,16,200	1,22,377	1,51,054	61,892	3,35,323
1,36,300	2,34,600	1,10,300	4,81,200	2,06,233	2,77,592	1,07,072	5,90,897
5,01,700	6,30,200	2,95,100	14,27,000	6,18,391	7,37,304	2,98,905	16,53,700

250	1,150	600	2,000	403	507	728	1,638
200	1,300	300	1,800	..	..	..	..
..	..	..	..	..	..	..	..
9,450	18,050	27,700	55,200	15,829	21,394	26,031	63,254
9,900	20,500	28,600	59,000	16,232	21,901	26,759	64,892

EXPENDI

DETAILED ACCOUNT No. 11A.—FOREST.—

SUMMARY.	Budget Estimate, 1897-98.				Revised Esti	
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.
	RS.	RS.	RS.	RS.	RS.	RS.
I.—Timber and other Produce removed from the Forests by Government Agency ..	29,300	1,20,010	1,16,920	2,66,230	17,415	81,790
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers.	52,500	28,750	21,980	1,03,230	50,000	28,850
III.—Confiscated Drift and Waifwood	3,000	400	410	3,810	2,360	400
V.—Rent of Leased Forests and Payments to Shareholders in Forests managed by Government	10,000	10	7,500	17,510	10,000	10
VI.—Live and Dead Stock	9,200	4,700	52,000	65,900	8,900	6,300
VII.—Communications and Buildings	39,000	28,270	55,810	1,23,080	36,300	26,150
VIII.—Demarcation, Improvement and Extension of Forests	1,29,640	1,27,960	1,80,120	4,37,720	1,19,785	1,35,650
IX.—Miscellaneous	2,860	1,900	5,760	10,520	2,800	1,850
Total ..	2,75,500	3,12,000	4,40,500	10,28,000	2,47,500	2,81,000
DETAILS.						
I.—Timber and other Produce removed from the Forests by Government Agency—						
a. Timber	9,900	15,150	53,870	78,920	7,700	11,350
b. Firewood and Charcoal	16,200	98,880	48,080	1,63,160	6,515	62,640
c. Bamboos	900	850	670	2,420	600	2,270
d. Sandal-wood	..	1,100	2,450	3,550	..	1,800
e. Grass and other Produce	2,300	4,030	11,850	18,180	2,600	3,730
Total I.—Timber, &c., removed by Government Agency ..	29,300	1,20,010	1,16,920	2,66,230	17,415	81,790
VI.—Live and Dead Stock—						
a. Purchase of Cattle	..	..	5,800	5,800	..	..
b. Feed and keep of Cattle	3,400	..	26,200	29,600	3,000	..
c. Plant, Tools and Instruments	5,800	4,700	20,000	30,500	5,900	6,300
Total VI.—Live and Dead Stock ..	9,200	4,700	52,000	65,900	8,900	6,300
VII.—Communications and Buildings—						
a. Roads and Bridges	16,700	16,150	30,450	63,300	15,600	11,750
b. Buildings	19,700	11,270	23,150	54,120	17,700	13,150
c. Other Works	2,600	850	2,210	5,660	3,000	1,250
Total VII.—Communications and Buildings ..	39,000	28,270	55,810	1,23,080	36,300	26,150
VIII.—Demarcation, Improvement and Extension of Forests—						
a. Demarcation	20,700	18,450	21,750	60,900	23,700	20,380
b. Compensation for Land and Rights.	4,200	1,000	1,700	6,900	4,500	1,300
c. Surveys	8,200	5,200	8,750	22,150	8,800	5,515
d. Do. India	46,240	27,540	80,200	1,53,980	31,385	31,385
e. Working Plans	1,500	1,400	2,100	5,000	2,500	1,100
f. Sowing and Planting	15,400	24,800	19,200	59,400	12,300	25,700
g. Protection from Fire	16,800	16,300	18,770	51,870	17,600	16,320
h. Other Works	16,600	33,270	27,650	77,520	19,000	33,950
Total VIII.—Demarcation, &c. ..	1,29,640	1,27,960	1,80,120	4,37,720	1,19,785	1,35,950
IX.—Miscellaneous—						
a. Law Charges	500	700	450	1,650	1,400	540
b. Other Charges	2,360	1,200	5,310	8,870	1,400	1,310
Total IX.—Miscellaneous ..	2,860	1,900	5,760	10,520	2,800	1,850

DETAILED ACCOUNT No. 11B.—FOREST.—

SUMMARY.						
Salaries	1,21,500	1,31,100	1,18,100	3,70,700	1,06,600	1,29,000
Establishments	72,200	90,400	94,900	2,57,500	71,000	91,000
Allowances	41,600	44,700	39,700	1,26,000	38,700	44,200
Contingencies	13,800	15,800	14,200	43,800	13,800	15,800
Total ..	2,40,100	2,82,000	2,66,900	7,98,000	2,30,100	2,80,000

TURE.

A.—Conservancy and Works.

mate, 1896-97.		Budget Estimate, 1896-97.				Accounts, 1895-96.			
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.
1,04,950	2,04,155	20,100	84,500	1,06,000	2,10,600	16,764	76,852	88,607	1,82,223
19,920	98,770	47,450	25,300	19,150	91,900	40,842	26,914	20,983	88,739
500	3,200	2,750	400	350	3,500	2,103	127	443	2,673
8,500	18,510	10,000	..	7,300	17,300	10,000	10	11,078	21,088
38,420	53,620	8,700	5,450	33,950	48,100	5,202	774	26,006	31,982
55,570	1,18,020	39,550	22,100	49,150	1,10,800	23,862	12,271	35,642	71,775
1,29,440	3,84,875	1,52,000	1,14,200	1,33,100	3,99,300	58,856	1,42,546	71,529	2,72,931
5,200	9,850	4,450	2,050	5,000	11,500	1,187	1,366	5,013	7,566
3,62,500	8,91,000	2,85,000	2,54,000	3,54,000	8,93,000	1,58,816	2,60,860	2,59,301	6,78,977
55,150	74,200	7,400	15,800	62,700	85,900	9,596	10,529	54,736	74,861
39,650	1,08,805	7,400	62,500	35,900	1,05,800	6,548	60,970	23,937	91,455
600	3,470	1,500	650	1,350	3,500	88	971	208	1,267
2,750	4,550	..	1,850	2,050	3,900	..	956	1,991	2,947
6,800	13,130	3,800	3,700	4,000	11,500	532	3,426	7,735	11,693
1,04,950	2,04,155	20,100	84,500	1,06,000	2,10,600	16,764	76,852	88,607	1,82,223
5,450	5,450	..	..	2,200	2,200	..	..	2,512	2,512
26,700	29,700	3,300	..	23,400	26,700	3,180	..	20,660	23,840
6,270	18,470	5,400	5,450	8,350	19,200	2,022	774	2,834	5,630
38,420	53,620	8,700	5,450	33,950	48,100	5,202	774	26,006	31,982
23,920	51,270	18,850	9,450	23,100	51,400	7,301	3,743	18,349	29,393
29,180	60,030	19,000	11,900	23,900	54,800	15,812	8,387	14,918	39,147
2,470	6,720	1,700	750	2,150	4,600	749	141	2,345	3,235
55,570	1,18,020	39,550	22,100	49,150	1,10,800	23,862	12,271	35,642	71,775
16,800	60,880	26,000	23,900	17,000	65,900	11,286	17,017	7,679	35,982
10,140	15,940	3,500	2,900	7,800	14,200	671	2,668	4,477	7,816
10,880	25,195	8,050	5,600	11,350	25,000	7,439	5,601	6,979	20,019
29,000	91,770	63,000	..	29,000	92,000	..	54,837	..	54,837
2,500	6,100	3,700	1,200	3,000	7,900	83	108	659	850
16,250	54,250	12,800	27,750	18,750	59,300	10,748	18,916	14,374	44,038
17,300	51,220	15,850	18,800	19,950	54,600	13,710	12,474	15,685	41,869
26,570	79,520	19,100	34,050	26,250	79,400	14,919	30,925	21,676	67,520
1,29,440	3,84,875	1,52,000	1,14,200	1,33,100	3,99,300	58,856	1,42,546	71,529	2,72,931
300	2,240	500	1,000	300	1,800	118	960	62	1,140
4,900	7,610	3,950	1,050	4,700	9,700	1,069	406	4,951	6,426
5,200	9,850	4,450	2,050	5,000	11,500	1,187	1,366	5,013	7,566

B.—Establishments.

1,16,600	3,52,200	1,17,700	1,18,200	1,24,100	3,60,000	98,191	1,33,137	1,23,145	3,54,473
94,100	2,56,100	70,800	88,200	91,000	2,50,000	68,169	88,677	91,940	2,49,086
39,500	1,22,400	40,400	44,200	40,400	1,25,000	38,665	44,722	38,875	1,22,202
13,700	43,300	13,600	15,850	12,550	42,000	13,564	14,461	12,843	40,868
2,63,900	7,74,000	2,42,500	2,66,450	2,68,050	7,77,000	2,18,829	2,80,997	2,66,803	7,66,629

EXPENDI

DETAILED ACCOUNT No. 11B.—FOREST.—

	Numbers. 1896-97. N.C.	C.C.	S.C.	1897-98. N.C.	C.C.	S.C.	DETAILS.	Budget Estimate, 1897-98. Northern Circle.	Central Circle.	Southern Circle.	Total.
							SALARIES.				
Salaries—								RS.	RS.	RS.	RS
	..	1	..	..	1	..	(*a*) Conservators— 1st Grade (1,600)	..	19,200	..	19,200
	1	..	..	1	..	..	2nd „ (1,350)	16,200	..	..	16,200
	..	..	1	..	..	1	3rd „ (1,100)	..	..	13,200	13,200
							(*b*) Superior Officers— Deputy Conservators—				
	1	..	2	1	..	2	1st Grade (900)	10,800	..	21,600	32,400
	..	2	2	..	3	1	2nd „ (800)	..	28,800	9,600	31,400
	2	3	2	3	2	2	3rd „ (650)	23,400	15,600	15,600	54,600
	4	1	2	3	2	2	4th „ (550)	19,800	13,200	13,200	46,200
							Assistant Conservators—				
	2	1	2	2	3	..	1st Grade (450)	10,800	16,200	..	27,000
	1	2	2	1	2	3	2nd „ (350)	4,200	8,400	12,600	25,200
	2	1	*1	2	1½	1½	Special Forest Settlement Officers (500).	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
	1	1	1	1	2	..	2nd „ (300)	3,600	7,200	..	10,800
	1	2	..	2	..	1	3rd „ (250)	6,000	..	3,000	9,000
	1	2	..	..	2	1	4th „ (200)	..	4,800	2,400	7,200
	11	9	13	13	12	11	Exchange Compensation Allowance.	11,300	11,400	11,800	34,500
								1,22,900	1,38,000	1,12,000	3,72,900
							Deputation and Special Allowance ..	3,600	4,700	6,100	14,400
								1,21,500	1,42,700	1,18,100	3,87,300
							Deduct—Probable Savings ..	*5,000*	*11,600*	..	*16,600*
							Total Salaries ..	1,21,500	1,31,100	1,18,100	3,70,700
Establishment—							ESTABLISHMENT.				
							(*c*) Subordinate Forest and Depôt Establishment—				
	16	23	22	16	23	22	Rangers 3 (150), 4 (125), 6 (100), 9 (80), 8 (60), 31 (50)	12,660	17,880	21,060	51,600
	31	48	49	11	24	29	Deputy Rangers 27 (40), 37 (30).	4,440	9,480	12,360	26,280
	..	..	..	20	24	20	Foresters 9 (25), 51 (20), 4 (15) ..	5,160	5,700	4,800	15,660
	220	298	210	220	298	210	Forest Guards 36 (12), 50 (10), 25 (9), 113 (8), 202 (7), 302 (6).	17,868	25,656	19,920	63,444
	13	18	8	8	18	9	Temporary Establishment— Rangers (80), (50)				
							Deputy Rangers 4 (40), 4 (30) ..	2,460	1,704	3,600	7,764
							Foresters 3 (20), 5 (15)				
							Forest Guards 17 (6)				
							(*d*) Office Establishment—				
	35	55	54	35	55	54	Clerks (125), 2 (100), (70), 20 (50), 6 (40), 15 (35), 5 (30), 21 (25), 24 (20), 23 (15), 26 (12)	12,960	16,956	17,748	47,664
	71	69	58	71	69	60	Servants 9 (10), 2 (9), 52 (8), 54 (7), 83 (6)	5,820	5,712	5,268	16,800
							Forest Settlement Officers' Establishments—				
							15 Clerks 5 (50), 10 (20)	4,008	3,000	3,012	10,020
							45 Servants 10 (11), 30 (8), 5 (7) ..				
							Forest Establishment in Board's Office—				
							Permanent Establishment—				
							1 Assistant (250)	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
							6 Servants 2 (10), (8), 2 (7), (5) ..	188	188	188	564
							Temporary Establishment—				
							4 Clerks (75), 2 (35), (20)	660	660	660	1,980
							For Temporary Office Establishments entertained in Districts—				
	7	5	18	21	9	19	Clerks 2 (25), 4 (20), 28 (15), 15 (12)	3,732	1,788	3,240	8,760
	9	7	26	11	17	24	Servants 3 (8), 26 (7), 18 (6), (5), 4 (4)	840	1,344	1,836	4,020
							Total ..	72,596	92,868	96,492	2,62,956
							Deduct—Probable Savings ..	*1,396*	*2,468*	*1,592*	*5,456*
							Total Establishments ..	72,200	90,400	94,900	2,57,500

* Half the salary of this officer is debited to the Central Circle.

TURE.

B.—ESTABLISHMENTS—*contd.*

Revised Estimate, 1896-97. Northern Circle.	Central Circle.	Southern Circle.	Total.	Budget Estimate, 1896-97. Northern Circle.	Central Circle.	Southern Circle.	Total.	Accounts, 1895-96. Northern Circle.	Central Circle.	Southern Circle.	Total.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
16,200	19,200	13,200	48,600	..	19,200	..	19,200	14,782	19,200	15,312	49,294
				16,200	..	..	16,200				
				..	..	13,200	13,200				
				10,800	..	21,600	32,400				
				..	19,200	19,200	38,400				
				15,600	23,400	15,600	54,600				
				26,400	6,600	13,200	46,200				
				10,800	5,400	10,800	27,000				
				4,200	8,400	8,400	21,000				
79,500	97,200	89,500	2,66,200	12,000	9,000	3,000	24,000	71,556	99,859	92,164	2,63,579
				4,800	..	4,800	9,600				
				3,600	3,600	3,600	10,800				
				3,000	6,000	..	9,000				
				2,400	4,800	..	7,200				
10,900	12,600	13,900	37,400	11,854	12,416	14,304	38,574	11,853	14,078	15,669	41,600
				1,21,654	1,18,016	1,27,704	3,67,374				
				11,800	12,600	14,600	39,000				
				1,33,454	1,30,616	1,42,304	4,06,374				
				15,754	*12,416*	*18,204*	*46,374*				
1,06,600	1,29,000	1,16,600	3,52,200	1,17,700	1,18,200	1,24,100	3,60,000	98,191	1,33,137	1,23,145	3,54,473
				13,260	17,280	21,060	51,600				
				9,600	15,180	17,160	41,940				
42,400	58,400	60,600	1,61,400	17,868	25,656	19,920	63,444	42,956	56,209	59,822	1,58,987
				4,140	1,584	2,640	8,364				
				12,960	17,256	17,748	47,964				
				5,820	5,712	5,100	16,632				
				4,008	3,000	1,008	8,016				
28,600	32,600	33,500	94,700	1,000	1,000	1,000	3,000	25,513	32,468	32,118	90,099
				1,480	1,480	1,480	4,440				
				188	188	188	564				
				660	660	660	1,980				
				1,500	1,008	3,060	5,568				
				672	564	1,992	3,228				
				73,156	90,568	93,016	2,56,740				
				2,356	*2,368*	*2,016*	*6,740*				
71,000	91,000	94,100	2,56,100	70,800	88,200	91,000	2,50,000	68,469	88,677	91,940	2,49,086

EXPENDI

DETAILED ACCOUNT No. 11B.—FOREST—

	ALLOWANCES.	Budget Estimate, 1897-98. Northern Circle.	Central Circle.	Southern Circle.	Total.
		Rs.	Rs.	Rs.	Rs.
Allowances—	Travelling Allowance—	3,500	3,000	3,000	9,500
	(*a*) Conservators	19,100	19,500	16,100	54,700
	(*b*) Superior Officers	13,300	16,200	16,200	45,700
	(*c*) Subordinate Forest and Depôt Establishments ..	5,700	6,000	4,400	16,100
	(*d*) Office Establishments				
	Total Allowances ..	41,600	44,700	39,700	1,26,000
	CONTINGENCIES.				
Contingencies—	(*a*) Stationery	100	..	50	150
	(*b*) Carriage of Tents	2,900	2,500	2,600	8,000
	(*c*) Rents, Rates and Taxes	800	1,200	600	2,600
	(*d*) Official Postage	5,000	6,340	4,810	16,150
	(*e*) Service Telegrams	..	..	..	..
	(*f*) Purchase and Repair of Furniture	..	..	..	..
	(*g*) Sundries	5,000	5,760	6,140	16,900
	Total Contingencies ..	13,800	15,800	14,200	43,800

TURE.

B.—ESTABLISHMENTS—*contd.*

Revised Estimate, 1896–97. Northern Circle.	Central Circle.	Southern Circle.	Total.	Budget Estimate, 1896–97. Northern Circle.	Central Circle.	Southern Circle.	Total.	Accounts, 1895–96. Northern Circle.	Central Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,500	3,000	3,000	8,500	3,500	3,000	3,000	9,500	4,677	2,553	3,060	10,290
17,300	18,500	16,200	52,000	17,000	18,500	17,000	52,500	15,795	20,347	14,634	50,776
13,300	16,500	16,300	46,100	14,500	16,500	16,500	47,500	12,628	15,442	17,264	45,334
5,600	6,200	4,000	15,800	5,400	6,200	3,900	15,500	5,505	6,380	3,917	15,802
38,700	44,200	39,500	1,22,400	40,400	44,200	40,400	1,25,000	38,605	44,722	38,875	1,22,202
100	80	50	230	70	80	50	200	..	..	..	..
2,750	2,600	2,240	7,590	2,600	2,500	2,100	7,200	2,921	2,549	2,219	7,689
1,200	1,200	700	3,100	1,230	1,070	500	2,800	1,054	1,025	837	2,916
4,700	6,300	4,620	15,620	4,300	6,000	4,300	14,600	5,398	6,277	4,676	16,351
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
5,050	5,620	6,090	16,760	5,400	6,200	5,600	17,200	4,191	4,610	5,111	13,912
13,800	15,800	13,700	43,300	13,600	15,850	12,550	42,000	13,564	14,461	12,843	40,868

RESOLUTION—Forest No. 29, dated 20th January 1897.

Communicated to the Conservators of Forests and to all Collectors.

2. The special attention of the Conservators is invited to the instruction in clause 5 of paragraph 1 of the Government Order, No. 704, Revenue, dated 9th December read above. All explanations of budget figures should in future be made as clear as possible, but lengthy explanations should at the same time be avoided.

3. The Government of India review, referred to in clause 3 of the Government Order, was received by the Board on 15th October after the Resolution on the budget had been put into type, and as the budget was issued on the following day the fact that the Government of India had urged the expediency of encouraging private operations was not noticed. The Conservators have since been requested to advise Collectors as far as possible in accordance with the wishes of the Government of India (*vide* Board's Proceedings, Forest No. 504, dated 5th November 1896). The attention of Government is, however, requested to the remarks in paragraph 52 of the Board's Forest Administration report for 1895–96. On the introduction of localized fellings, moreover, it is usually desirable to have a certain amount of departmental working, as contractors cannot at first be relied on to comply with the conditions considered necessary to prevent damage to the forests.

4. The clerk on Rs. 70 referred to in paragraph 4 of the Government Order has since been promoted to a post on Rs. 80. No provision was therefore made in the budget for the personal allowance.

5. The estimates, as accepted by Government, will be provisionally allotted to the several districts as shown in the statement appended.

(True Copy and Extract.)

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

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

Exd. P. Sectharam.

APPENDIX.

PROVISIONAL allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, respectively, as sanctioned by Government.

Budget head.	Direction.	Northern Circle.																						Total.	
		Kistna.		Godávari.		Kurnool.		Bellary.		Anantapur.		Cuddapah.		Nellore.		Chingleput.		North Arcot.		South Arcot.		Tanjore.			
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS.																									
I.—Timber and other produce removed from the forests by Government agency—																									
(a) Timber	..	..	200	100	600	400	15,000	15,000	700	1,400	..	..	20,000	17,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	20,000	17,900	
(b) Firewood and charcoal ..	..	..	2,000	..	..	..	17,400	6,000	..	..	24,700	10,300	1,200	1,200	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	24,700	10,300	
(c) Bamboos	..	..	..	..	..	..	..	..	..	..	2,200	1,200	..	..	..	..	..	..	..	..	..	..	2,200	1,200	
(d) Sandalwood	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
(e) Grass and other minor produce ..	..	..	100	100	4,000	2,000	2,000	2,000	4,300	4,500	..	..	..	..	..	..	..	..	..	..	..	..	4,300	4,500	
II.—Timber and other produce removed from the forests by consumers or purchasers—																									
(a) Timber	..	..	25,000	25,000	35,000	33,000	18,000	18,000	15,000	10,000	7,000	6,500	1,40,000	1,29,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,40,000	1,29,500	
(b) Firewood and charcoal	..	..	13,000	13,000	12,000	12,000	10,000	10,000	10,000	7,000	3,000	3,000	73,500	68,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	73,500	68,000	
(c) Bamboos	..	..	600	600	27,000	22,000	9,000	9,000	2,000	2,000	200	400	89,800	84,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	89,800	84,000	
(d) Grazing and fodder grass	..	..	77,000	77,000	21,000	20,000	7,000	6,500	20,000	18,000	5,500	5,000	1,37,500	1,32,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,37,500	1,32,000	
(e) Other produce	..	..	16,000	16,000	64,000	60,000	10,000	10,000	83,000	1,00,000	69,000	1,08,000	2,44,000	3,02,500	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	2,44,000	3,02,500	
III.—Confiscated drift and waifwood	..	..	400	350	1,800	2,000	300	300	100	50	100	100	5,400	5,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	5,400	5,000	
IV.—Revenue from forests not managed by Government	..	..	..	..	160	50	30	230	1,000	1,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
V.—Miscellaneous—	..	..	20	20	50	..	20	20	..	..	1,400	1,600	200	100	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,400	1,600	
(a) Fines and forfeitures.	..	..	30	30	1,950	1,950	2,850	6,800	1,500	..	15,000	20,400	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	15,000	20,400	
(b) Refunds	..	..	4,650	5,100	1,85[illegible]	[illegible]	2,550	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
(c) Other sources	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
Total, Receipts ..	..	..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	

Budget head.	Direction.	Vizagapatam.		Ganjam.		Godávari.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS.								
I.—Timber and other produce removed from the forests by Government agency—								
(a) Timber	..	..	3,000	6,000	600	600	20,000	17,900
(b) Firewood and charcoal ..	..	..	..	..	1,500	1,000	24,700	10,300
(c) Bamboos	..	..	..	..	..	..	2,200	1,200
(d) Sandalwood	..	..	..	..	..	..	..	..
(e) Grass and other minor produce ..	..	..	..	1,000	1,200	500	4,300	4,500
II.—Timber and other produce removed from the forests by consumers or purchasers—								
(a) Timber	..	..	18,000	18,000	5,000	4,000	1,40,000	1,29,500
(b) Firewood and charcoal	..	..	10,000	10,000	10,500	8,000	73,500	68,000
(c) Bamboos	..	..	9,000	9,000	11,000	10,000	89,800	84,000
(d) Grazing and fodder grass	..	..	7,000	6,500	3,000	2,500	1,37,500	1,32,000
(e) Other produce	..	..	10,000	10,000	8,000	6,500	2,44,000	3,02,500
III.—Confiscated drift and waifwood	..	..	300	300	200	200	5,400	5,000
IV.—Revenue from forests not managed by Government	..	..	..	..	50	50	..	..
V.—Miscellaneous—	..	..	200	200	50	50	1,400	1,600
(a) Fines and forfeitures.	..	..	50	..	50	50	200	100
(b) Refunds	..	..	450	500	1,200	1,600	15,000	20,400
(c) Other sources	..	..	..	..	..	..	..	..
Total, Receipts ..	..	..	68,600	61,500	42,000	34,500	7,58,000	7,77,000

Provisional allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, &c.—*cont.*

Budget head.	Central Circle.																			
	Direction.		Cuddapah.		Nellore.		Chingleput.		North Arcot.		South Arcot.		Tanjore.		Trichinopoly.		Salem.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
RECEIPTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I.—Timber and other produce removed from the forests by Government agency—																				
(*a*) Timber	..	..	16,000	14,000	80	80	..	..	4,000	3,000	3,000	200	..	..	..	..	4,000	2,500	27,080	19,780
(*b*) Firewood and charcoal	..	..	12,500	12,000	40,000	35,000	100	..	16,500	14,000	10,000	3,900	..	2,500	9,400	9,400	77,270	40,000	1,65,770	1,16,800
(*c*) Bamboos	..	..	100	100	..	..	..	..	1,500	2,000	..	2,000	..	..	..	..	250	2,000	1,850	6,100
(*d*) Sandalwood ..	..	..	..	..	..	..	..	..	..	2,000	..	..	..	..	..	..	8,250	15,000	8,250	17,000
(*e*) Grass and other minor produce ..	..	..	2,500	2,500	6,000	6,000	..	..	..	..	..	..	..	..	150	150	..	..	8,650	8,650
II.—Timber and other produce removed from the forests by consumers or purchasers—																				
(*a*) Timber	..	..	18,000	18,000	12,000	14,000	5,000	4,500	3,000	2,500	4,200	3,500	1,400	1,500	1,800	1,800	26,000	20,000	71,400	65,800
(*b*) Firewood and charcoal	..	..	19,500	16,000	11,000	9,000	7,500	7,000	22,000	22,000	27,000	28,000	5,900	7,800	22,250	23,000	20,000	28,000	1,35,150	1,40,800
(*c*) Bamboos	..	..	7,000	6,500	100	100	200	200	28,000	35,000	2,800	3,000	200	200	3,550	3,800	40,000	38,000	81,850	86,800
(*d*) Grazing and fodder grass	..	..	36,500	35,000	25,000	25,000	7,500	6,600	20,000	20,000	30,000	32,000	500	500	9,500	8,100	47,000	47,000	1,76,000	1,74,200
(*e*) Other produce ..	..	..	63,000	63,000	25,000	40,000	13,000	12,000	45,000	45,000	25,000	25,000	3,800	3,800	18,000	20,850	42,000	42,000	2,34,800	2,51,650
III.—Confiscated drift and waifwood	..	..	400	700	100	100	100	100	200	200	200	500	50	50	50	50	700	700	1,800	2,400
IV.—Revenue from forests not managed by Government	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V.—Miscellaneous—																				
(*a*) Fines and forfeitures	..	..	100	100	20	20	100	..	..	200	..	..	..	..	300	350	380	300	900	970
(*b*) Refunds	..	..	100	200	..	..	..	..	6,800	100	..	..	..	..	..	..	..	800	6,900	1,100
(*c*) Other sources ..	..	..	1,300	1,700	700	700	1,500	2,100	..	9,700	4,800	5,400	150	150	2,000	2,500	4,150	3,700	14,600	25,950
Total, Receipts ..	..	..	1,77,000	1,69,800	1,20,000	1,30,000	35,000	32,500	1,47,000	1,55,700	1,07,000	1,03,500	12,000	16,500	67,000	70,000	2,70,000	2,40,000	9,35,000	9,18,000

Provisional allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, &c.—*cont.*

Budget head.	Southern Circle.																				Grand total for the Presidency.	
	Direction.		Madura.		Tinnevelly.		North Coimbatore.		South Coimbatore.		Nilgiris.		North Malabar.		South Malabar.		South Canara.		Total.			
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1836-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
RECEIPTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I.—Timber and other produce removed from the forests by Government agency—																						
(*a*) Timber	..	..	2,000	2,000	10,000	12,000	3,000	3,000	41,100	50,000	15,000	15,000	24,000	36,000	1,17,000	80,000	10,000	13,900	2,22,100	2,11,900	2,69,180	2,49,580
(*b*) Firewood and charcoal .. .	..	..	24,000	18,200	9,000	10,200	900	1,000	5,200	6,000	33,000	27,000	..	..	100	100	9,000	9,000	81,900	71,500	2,71,670	1,98,600
(*c*) Bamboos	..	..	100	100	..	..	600	600	720	500	..	..	..	..	3,000	1,800	..	..	4,420	3,000	8,470	10,300
(*d*) Sandalwood ..	..	..	..	..	..	..	6,000	7,750	..	..	5,000	5,100	..	..	..	..	..	..	11,000	12,850	19,250	29,850
(*e*) Grass and other minor produce ..	..	..	100	100	..	..	5,000	1,150	8,000	5,000	500	1,100	1,500	1,500	800	800	7,000	7,000	22,900	16,650	35,850	29,800
II.—Timber and other produce removed from the forests by consumers or purchasers—																						
(*a*) Timber	..	..	13,000	13,000	4,000	5,200	2,000	2,500	6,800	6,900	2,700	3,000	1,500	1,000	4,500	5,500	2,000	1,500	36,500	38,600	2,47,900	2,33,900
(*b*) Firewood and charcoal	..	..	2,500	4,900	30,000	30,400	9,000	17,000	12,300	12,000	1,100	1,000	..	..	..	1,000	12,500	12,000	67,400	78,300	2,76,050	2,87,100
(*c*) Bamboos	..	..	2,600	2,600	500	600	8,000	7,500	4,650	5,500	2,700	2,700	150	100	1,000	1,300	2,500	2,000	22,100	22,300	1,93,750	1,93,100
(*d*) Grazing and fodder grass.. ..	..	..	6,000	5,500	5,500	5,600	25,000	25,000	6,500	6,500	9,000	9,000	2,500	2,000	100	100	5,500	5,000	60,100	58,700	3,73,600	3,64,900
(*e*) Other produce ..	..	..	31,000	31,000	19,000	20,500	15,000	15,000	7,000	8,800	1,700	2,000	2,000	1,000	1,200	1,000	18,500	18,500	95,400	97,800	5,74,200	6,51,950
III.—Confiscated drift and waifwood	..	..	700	700	300	400	300	300	500	500	..	..	350	400	..	200	1,000	1,000	3,150	3,500	10,350	10,900
IV.—Revenue from forests not managed by Government	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V.—Miscellaneous—																						
(*a*) Fines and forfeitures	..	..	300	300	..	100	100	100	100	100	..	..	..	..	..	..	200	100	700	700	3,000	3,270
(*b*) Refunds	..	..	100	100	.	..	100	100	100	100	..	..	..	..	..	..	..	..	300	300	7,400	1,500
(*c*) Other sources ..	..	..	1,500	1,500	2,700	3,000	1,700	4,000	29,030	3,900	4,500	4,500	8,000	8,000	2,300	3,200	3,000	2,800	52,730	30,900	82,330	77,250
Total, Receipts ..	..	..	83,900	80,000	81,000	88,000	76,700	85,000	1,22,000	1,05,800	75,200	70,400	40,000	50,000	1,30,000	95,000	71,200	72,800	6,80,000	6,47,000	23,73,000	23,42,000

Provisional allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, &c.—*cont.*

Budget head.	Northern Circle.																	
	Direction.		Ganjám.		Vizagapatam.		Gódávari.		Kistna.		Kurnool.		Bellary.		Anantapur.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
EXPENDITURE.	RS.	RS	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Refunds and Drawbacks	..	..	200	100	400	700	600	500	1,200	1,100	300	400	500	400	300	300	3,500	3,500
11. *A.—Forest Conservancy and Works.*																		
I.—Timber and other produce removed from the forests by Government agency—																		
(*a*) Timber	..	..	1,800	2,400	200	100	300	300	150	700	7,250	4,000	200	200	..	..	9,900	7,700
(*b*) Firewood and charcoal.	..	..	..	..	600	500	..	..	1,000	300	600	1,600	14,000	4,215	..	..	16,200	6,615
(*c*) Bamboos	..	..	..	..	..	..	..	..	..	..	800	500	100	100	..	..	900	600
(*d*) Sandalwood	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*e*) Grass and other minor produce	..	..	..	500	100	100	200	100	..	..	200	100	1,800	1,800	..	..	2,300	2,600
II.—Timber and other produce removed from the forests by consumers or purchasers ..	200	200	7,300	6,600	5,500	4,800	11,500	11,000	8,500	8,500	15,200	15,000	2,600	2,200	1,700	1,700	52,500	50,000
III.—Confiscated, drift and waif-wood	..	..	1,000	800	100	50	1,500	1,000	30	50	340	300	10	80	20	20	3,000	2,300
IV.—Revenue from forests not managed by Government ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V.—Rent of leased forests and payments to share-holders in forests managed by Govrnement	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI.—Live stock, stores, tools and plant—																		
(*a*) Purchase of cattle ..	..	..	..	..	..	..	..	..	..	..	..	..	10,000	10,000	..	..	10,000	10,000
(*b*) Feed and keep of cattle.	800	800	600	600	650	300	700	700	500	800	650	600	..	..	..	..	3,400	3,000
(*c*) Stores, tools and plant ..	3,200	3,200	200	200	200	500	1,200	700	..	..	200	200	200	100	100	200	5,800	5,900
VII.—Communications and buildings—																		
(*a*) Roads and Bridges ..	..	..	3,000	2,000	1,500	1,500	3,500	3,500	4,500	4,500	3,000	3,000	1,000	700	200	400	16,700	15,600
(*b*) Buildings	..	..	1,200	1,200	3,000	2,500	2,500	2,500	2,500	2,500	5,000	4,800	2,000	1,200	3,500	3,000	19,700	17,700
(*c*) Other works	..	..	200	200	200	200	..	..	2,000	2,000	200	600	..	..	..	..	2,600	3,600

Provisional allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, &c.—*cont.*

Budget head.	Northern Circle—*cont.*																	
	Direction.		Ganjám.		Vizagapatam.		Godávari.		Kistna.		Kurnool.		Bellary.		Anantapur.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
EXPENDITURE—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
11. *A.—Forest Conservancy and Works* —cont.																		
VIII.—Demarcation, improvement and extension of forests—																		
(*a*) Demarcation	..	..	3,000	3,000	2,000	2,000	2,000	1,500	4,500	9,000	6,000	3,000	2,600	4,500	600	700	20,700	23,700
(*b*) Cost of forest settlement; Compensation for land and rights ..	..	..	..	..	1,500	1,000	500	500	1,000	2,000	500	500	500	300	200	200	4,200	4,500
(*c*) Surveys	..	..	1,200	1,200	1,400	1,400	500	500	1,500	1,500	2,700	2,500	500	1,100	400	600	8,200	8,800
(*d*) Do. India	46,240	31,385	..	..	..	..	..	..	..	..	..	..	..	..	..	..	46,240	31,385
(*e*) Working plans	..	..	200	200	..	..	..	..	1,000	1,000	100	1,000	200	200	..	100	1,500	2,500
(*f*) Sowing and planting ..	200	100	4,000	4,500	500	300	1,000	1,000	3,000	3,000	200	150	5,600	2,300	900	950	15,400	12,300
(*g*) Protection from fire ..	..	..	1,500	1,500	600	600	2,000	2,000	1,500	1,500	4,500	4,500	4,000	5,000	2,700	2,500	16,800	17,600
(*h*) Other works	..	..	500	800	50	100	..	..	10,000	12,000	400	400	3,000	3,000	2,650	2,700	16,600	19,000
IX.—Miscellaneous—																		
(*a*) Law charges	50	50	..	..	100	600	200	600	100	100	..	..	50	50	..	..	500	1,400
(*b*) Other charges	310	50	200	200	200	50	100	100	1,120	850	160	50	140	70	130	30	2,360	1,400
Total A.—Conservancy and Works ..	51,000	35,785	25,900	25,900	18,400	16,600	27,700	26,000	42,900	50,300	48,000	42,800	48,500	37,015	13,100	13,100	2,75,500	2,47,500

Provisional allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, &c.—*cont.*

Budget head.	Central Circle.																			
	Direction.		Cuddapah.		Nellore.		Chingleput.		North Arcot.		South Arcot.		Tanjore.		Trichinopoly.		Salem.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
EXPENDITURE—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1.—Refunds and Drawbacks	500	300	200	200	900	700	200	200	200	200	800	500	500	600	800	1,500	900	800	5,000	5,000
11-*A.*—*Forest Conservancy and Works*—cont.																				
I.—Timber and other produce removed from the forests by Government agency—																				
(*a*) Timber	..	..	10,000	9,000	50	50	..	..	1,400	750	1,200	50	..	..	..	..	2,500	1,500	15,150	11,350
(*b*) Firewood and charcoal ..	..	..	7,200	7,200	16,000	14,000	..	..	10,700	7,500	5,900	1,800	..	1,140	4,000	4,000	55,080	27,000	98,880	62,610
(*c*) Bamboos	..	..	50	70	..	..	..	..	700	1,000	..	500	..	..	..	..	100	700	850	2,270
(*d*) Sandalwood	..	..	..	..	..	..	..	..	..	500	..	..	..	..	..	..	1,100	1,300	1,100	1,800
(*e*) Grass and other minor produce	..	..	1,000	1,000	3,000	2,700	..	..	..	..	..	..	..	..	30	30	..	..	4,030	3,730
II.—Timber and other produce removed from the forests by consumers or purchasers ..	500	500	9,500	9,500	600	600	1,600	1,400	300	300	2,200	2,500	500	500	2,550	2,550	11,000	11,000	28,750	28,850
III.—Confiscated, drift and waif-wood	..	..	50	50	10	10	20	20	50	50	50	50	20	20	..	..	200	200	400	400
IV.—Revenue from forests not managed by Government	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V.—Rent of leased forests and payments to share-holders in forests managed by Government	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI.—Live stock, stores, tools and plant—																				
(*a*) Purchase of cattle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	10	10	10
(*b*) Feed and keep of cattle.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*c*) Stores, tools and plant..	3,100	3,100	100	100	400	1,600	100	100	150	250	100	100	50	50	200	200	500	800	4,700	6,300
VII.—Communications and buildings—																				
(*a*) Roads and bridges ..	..	..	3,000	4,000	..	..	700	200	3,000	3,000	500	500	..	..	350	350	8,600	3,700	16,150	11,750
(*b*) Buildings	..	..	600	1,600	2,000	2,000	1,000	1,100	2,000	3,500	2,100	1,750	20	350	1,450	750	2,100	2,100	11,270	13,150
(*c*) Other works	..	..	100	100	..	..	..	..	300	500	200	150	..	..	..	..	250	500	850	1,250

Provisional allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, &c.—*cont.*

Budget head.	Central Circle—*cont.*																			
	Direction.		Cuddapah.		Nellore.		Chingleput.		North Arcot.		South Arcot.		Tanjore.		Trichinopoly.		Salem.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
EXPENDITURE—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
11-*A.*—*Forest Conservancy and Works*—cont.																				
VIII.—Demarcation, improvement and extension of forests—																				
(*a*) Demarcation	..	..	2,800	3,000	2,000	1,550	2,500	2,500	2,000	2,500	6,000	6,000	50	..	1,100	1,630	2,000	3,200	18,450	20,380
(*b*) Cost of Forest Settlement; Compensation for land and rights ..	..	..	200	250	100	100	50	50	100	500	100	100	..	..	..	..	450	300	1,000	1,300
(*c*) Surveys	1,490	1,415	360	360	400	400	400	400	100	100	450	500	..	..	..	340	2,000	2,000	5,200	5,515
(*d*) Do. India	27,540	31,385	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27,540	31,385
(*e*) Working plans ..	..	..	200	240	100	100	..	..	200	200	200	200	..	..	60	700	300	..	1,400	1,100
(*f*) Sowing and planting ..	..	..	1,700	1,500	3,500	2,500	1,200	800	8,000	12,000	6,000	5,500	1,800	1,400	2,100	1,900	500	100	24,800	25,700
(*g*) Protection from fire ..	..	..	6,000	6,000	800	800	500	500	4,600	5,000	800	820	..	..	200	200	3,400	3,000	16,300	16,320
(*h*) Other works	..	..	3,000	2,550	950	950	2,700	2,600	7,600	7,600	6,000	6,000	500	1,700	4,020	4,050	8,500	8,500	33,270	33,950
IX.—Miscellaneous—																				
(*a*) Law charges	..	..	..	..	90	90	..	..	300	..	50	40	10	10	..	..	250	150	700	540
(*b*) Other charges	70	100	440	480	..	50	30	30	200	250	50	40	50	70	100	100	260	440	1,200	1,310
Total A.—Conservancy and Works ..	32,700	36,500	46,300	47,000	30,000	27,500	10,800	9,700	41,700	45,500	31,900	26,600	3,000	5,300	16,800	16,400	98,800	66,500	3,12,000	2,81,000

Provisional allotment statement of the figures of the Revised and the Budget estimates for 1896–97 and 1897–98, &c.—*cont.*

Budget head.	Southern Circle.																		Grand total for the Presidency.	
	Direction.		Madura.		Tinnevelly.		North Coimbatore.		South Coimbatore.		Nilgiris.		North Malabar.		South Malabar.		South Canara.		Total.			
	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.
EXPENDITURE.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Refunds and Drawbacks	300	200	700	1,000	700	500	500	200	200	700	100	..	400	400	100	100	500	400	3,500	3,500	12,000	12,000
11-*A.*—*Forest Conservancy and Works.*																						
I.—Timber and other produce removed from the forests by Government Agency—																						
(*a*) Timber	..	..	1,000	1,000	6,170	5,550	1,200	1,000	16,800	20,500	3,750	3,400	2,250	3,000	16,400	13,500	6,300	7,200	53,870	55,150	78,920	74,200
(*b*) Firewood and charcoal .	..	..	14,000	10,000	4,730	3,950	500	500	2,500	1,800	21,550	17,900	..	..	..	..	4,800	5,500	48,080	39,650	1,63,160	1,08,805
(*c*) Bamboos	..	..	50	50	..	..	240	230	350	300	..	..	..	..	30	20	..	..	670	600	2,420	3,470
(*d*) Sandalwood	..	..	..	..	..	..	1,700	2,000	..	..	750	750	..	..	..	..	..	..	2,450	2,750	3,550	4,550
(*e*) Grass and other minor produce	..	..	50	50	..	..	2,500	200	4,500	2,000	500	250	500	500	300	300	3,500	3,500	11,850	6,800	18,180	13,130
II.—Timber and other produce removed from the forests by consumers or purchasers ..	200	200	1,200	1,200	2,630	2,400	2,400	2,100	4,500	4,000	1,600	1,600	400	400	50	20	9,000	8,000	21,980	19,920	1,03,230	98,770
III.—Confiscated, drift and waif-wood	..	..	250	250	10	..	50	50	100	200	..	..	..	..	..	..	..	..	410	500	3,810	3,200
IV.—Revenue from forests not managed by Government ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V.—Rent of leased forests and payments to shareholders in forestsman aged by Government	..	..	..	..	..	..	..	..	2,500	2,500	4,500	4,500	..	..	500	1,500	..	..	7,500	8,500	17,510	18,510
VI.—Live stock, stores, tools and plant—																						
(*a*) Purchase of cattle ..	..	..	..	..	..	..	..	..	1,000	1,000	..	..	4,000	3,650	800	800	..	..	5,800	5,450	5,800	5,450
(*b*) Feed and keep of cattle .	..	..	..	..	..	..	..	..	6,600	6,600	3,500	3,500	6,000	7,000	9,500	9,000	600	600	26,200	26,700	29,600	29,700
(*c*) Stores, tools and plant ..	3,100	3,100	500	500	600	400	200	350	14,500	420	300	300	200	300	300	400	300	500	20,000	6,270	30,500	18,470
VII.—Communications and buildings—																						
(*a*) Roads and bridges ..	..	..	2,500	2,500	8,000	5,400	10,000	6,400	3,100	5,220	1,800	1,550	2,250	1,750	300	900	2,500	200	30,450	23,920	63,300	51,270
(*b*) Buildings	..	..	3,900	4,500	5,000	6,750	2,500	3,500	3,250	4,230	800	1,600	2,000	1,500	3,500	5,600	2,200	1,500	23,150	29,180	54,120	60,030
(*c*) Other works	..	..	200	150	140	..	..	..	650	610	200	260	900	700	120	50	..	700	2,210	2,470	5,660	6,720

Provisional allotment statement of the figures of the Revised and the Budget estimates for 1896–97 and 1897–98, &c.—*cont.*

Budget head.	Southern Circle—*cont.*																		Grand total for the Presidency.	
	Direction.		Madura.		Tinnevelly.		North Coimbatore.		South Coimbatore.		Nilgiris.		North Malabar.		South Malabar.		South Canara.		Total.			
	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.	Budget estimate, 1897–98.	Revised estimate, 1896–97.
EXPENDITURE—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
11. *A.*—*Forest Conservancy and Works*—cont.																						
VIII.—Demarcation, improvement and extension of forests—																						
(*a*) Demarcation	..	..	5,000	2,500	1,000	1,000	5,000	5,000	1,250	1,000	3,000	2,500	2,500	1,000	1,000	1,000	3,000	2,800	21,750	16,800	60,900	60,880
(*b*) Cost of forest settlement; compensation for land and rights	..	..	500	500	200	3,000	500	490	..	..	..	..	..	1,000	..	5,000	500	150	1,700	10,140	6,900	15,940
(*c*) Surveys	6,700	7,000	600	600	..	..	550	430	..	..	400	550	..	..	..	300	500	2,000	8,750	10,880	22,150	25,195
(*d*) Do. India	80,200	29,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	80,200	29,000	1,53,980	91,770
(*e*) Working plans	..	..	500	500	500	1,000	..	..	600	400	..	..	..	..	..	100	500	500	2,100	2,500	5,000	6,100
(*f*) Sowing and planting ..	..	..	1,000	1,000	1,600	500	600	300	1,900	1,990	2,500	2,500	1,400	1,000	10,000	8,610	200	350	19,200	16,250	59,400	54,250
(*g*) Protection from fire ..	..	..	5,000	4,500	2,770	2,600	1,000	800	3,000	2,500	2,000	2,000	1,500	1,500	2,500	2,450	1,000	950	18,770	17,300	51,870	51,220
(*h*) Other works	..	..	4,500	4,500	6,050	6,050	6,300	6,000	1,950	1,780	650	640	1,800	1,200	2,600	2,300	3,800	4,100	27,650	26,570	77,520	79,520
IX.—Miscellaneous—																	100	50	450	300	1,650	2,240
(*a*) Law charges	..	..	200	150	50	50	..	..	100	50	..	..	..	..	..	..	900	900	5,310	4,900	8,870	7,610
(*b*) Other charges	..	..	150	150	50	50	60	50	750	400	3,200	3,200	100	100	100	50						
Total A.—Conservancy and Works ..	90,200	39,300	41,100	34,600	39,500	38,700	35,300	29,400	69,900	57,500	51,000	47,000	25,800	24,600	48,000	51,900	39,700	39,500	4,40,500	3,62,500	10,28,000	8,91,000

Provincial allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, &c.—*cont.*

Budget head.	Northern Circle.																	
	Direction.		Ganjâm.		Vizagapatam.		Gôdâvari.		Kistna.		Kurnool.		Bellary.		Anantapur.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
EXPENDITURE.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
11—*B.—Establishments.*																		
I.—Salaries—																		
(*a*) Conservators	16,200	16,200	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16,200	16,200
(*b*) Superior officers ..	33,400	14,700	6,600	9,700	6,600	6,400	9,000	8,400	10,800	13,700	15,000	11,900	4,800	4,800	7,800	9,900	94,000	79,500
(*c*) Subordinate forest and depôt establishments	800	1,000	5,100	5,100	3,200	3,400	7,700	7,700	7,700	7,700	6,500	6,500	5,900	5,900	5,100	5,100	42,000	42,400
(*d*) Office establishments.	11,000	10,500	1,900	1,900	1,800	1,600	3,400	3,300	3,800	3,600	3,800	3,600	2,500	2,300	2,000	1,800	30,200	28,600
(*e*) Deputation and special allowances	5,400	4,400	900	1,350	900	850	900	850	1,050	1,700	1,600	1,200	550	550	..	..	11,300	10,900
II.—Travelling allowances—																		
(*a*) Conservators ..	3,500	2,500	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,500	2,500
(*b*) Superior officers ..	5,600	3,500	1,500	2,400	1,300	1,300	2,500	2,400	2,500	2,500	3,500	3,000	1,000	1,000	1,200	1,200	19,100	17,300
(*c*) Subordinate forest and depôt establishments	800	800	2,000	2,000	1,100	1,100	2,500	2,500	1,700	1,700	2,500	2,500	1,400	1,400	1,300	1,300	13,300	13,300
(*d*) Office establishments.	2,000	2,000	300	300	300	300	500	500	1,100	1,100	700	600	400	400	400	400	5,700	5,600
III.—Contingencies—																		
(*a*) Stationery	50	50	..	..	20	25	10	..	10	10	10	10	..	..	..	5	100	100
(*b*) Carriage of tents and records	600	610	150	150	250	250	250	250	700	700	400	390	400	300	150	100	2,900	2,750
(*c*) Rents, rates and taxes	80	510	50	50	250	250	250	230	10	10	50	50	60	50	50	50	800	1,200
(*d*) Pay of police guards.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*e*) Official postage ..	700	700	400	400	300	300	700	600	1,200	1,200	700	600	500	500	500	400	5,000	4,700
(*f*) Sundries	1,070	1,230	200	250	580	525	790	770	630	580	740	850	490	400	500	445	5,000	5,050
Total B.—Establishments ..	81,200	58,700	19,100	23,600	16,600	16,300	28,500	27,500	31,200	34,500	35,500	31,200	18,000	17,600	19,000	20,700	2,49,100	2,30,100
Grand Total of expenditure under 11—Forest	1,32,200	94,485	45,000	49,500	35,000	32,900	56,200	53,500	74,100	84,800	83,500	74,900	66,500	54,615	32,100	33,800	5,24,600	4,77,600

Provincial allotment statement of the figures of the Revised and the Budget Estimates for 1896-97 and 1897-98, &c.—*cont.*

Budget head.	Central Circle.																	
	Direction.		Cuddapah.		Nellore.		Chingleput.		North Arcot.		South Arcot.		Tanjore.		Trichinopoly.		Salem.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
EXPENDITURE.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
11-*B.—Establishment.*																				
I.—Salaries—																				
(*a*) Conservators	19,200	19,200	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	19,200	19,200
(*b*) Superior officers ..	9,000	10,300	24,000	17,300	7,800	7,800	9,600	10,500	12,000	11,400	9,600	9,600	..	..	7,500	9,400	21,000	20,900	1,00,500	97,200
(*c*) Subordinate forest and depôt establishments.	..	100	10,500	10,700	6,900	6,900	2,700	2,700	10,000	10,000	10,750	10,600	1,150	1,200	4,500	4,400	11,800	11,800	58,300	58,400
(*d*) Office establishments.	10,800	11,600	4,200	4,000	2,500	2,400	1,750	1,700	3,550	3,600	2,740	2,700	850	800	1,960	2,000	3,750	3,800	32,100	32,600
(*e*) Deputation and special allowances	2,540	3,000	2,300	2,500	..	..	1,250	1,500	1,030	1,100	1,260	1,500	..	..	940	1,500	2,080	1,500	11,400	12,600
II.—Travelling allowances—																				
(*a*) Conservators	3,000	3,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,000	3,000
(*b*) Superior officers ..	4,500	4,500	3,600	2,500	1,400	1,500	1,500	1,500	2,000	2,400	1,300	1,300	300	300	700	1,000	4,200	3,500	19,500	18,500
(*c*) Subordinate forest and depôt establishments.	200	200	2,500	2,500	1,500	1,500	850	900	2,850	3,100	2,500	2,500	300	300	1,800	1,800	3,700	3,700	16,200	16,500
(*d*) Office establishments.	2,500	2,500	550	500	300	300	350	400	600	700	400	400	100	200	500	500	700	700	6,000	6,200
III.—Contingencies—																				
(*a*) Stationery	..	50	..	10	..	10	..	..	..	10	..	..	..	..	..	..	..	..	..	80
(*b*) Carriage of tents and records	950	950	150	190	250	250	100	100	250	260	150	150	50	50	100	150	500	500	2,500	2,600
(*c*) Rents, rates and taxes.	..	..	500	340	10	10	10	10	100	100	620	620	..	..	120	80	40	40	1,200	1,200
(*d*) Pay of police guards.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*e*) Official postage ..	710	730	610	500	250	240	350	350	1,150	1,160	850	900	170	170	520	500	1,730	1,750	6,340	6,300
(*f*) Sundries	900	870	990	860	990	990	340	340	670	670	630	630	80	80	360	370	800	810	5,760	5,620
Total B.—Establishments ..	54,300	57,000	49,700	41,900	21,900	21,900	18,800	20,000	34,200	34,500	30,800	30,900	3,000	3,100	19,000	21,700	50,300	49,000	2,82,000	2,80,000
Grand Total of Expenditure under 11—Forest ..	87,000	93,500	96,000	88,900	51,900	49,400	29,600	29,700	75,900	80,000	62,700	57,500	6,000	8,400	35,800	38,100	1,49,100	1,15,500	5,94,000	5,61,000

Provisional allotment statement of the figures of the Revised and the Budget Estimates for 1896-97 and 1897-98, &c.—*cont.*

Budget head.	Southern Circle.																				Grand Total for the Presidency.	
	Direction.		Madura.		Tinnevelly.		North Coimbatore.		South Coimbatore.		Nilgiris.		North Malabar.		South Malabar.		South Canara.		Total.			
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
EXPENDITURE.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS	RS.	RS.	RS.	RS.	RS	RS.	RS.
11-*B.*—*Establishments.*																						
I.—Salaries—																						
(*a*) Conservators	13,200	13,200	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	13,200	13,200	48,600	48,600
(*b*) Superior officers ..	21,000	11,700	10,300	9,200	9,000	6,600	9,600	13,000	10,800	12,600	10,800	12,200	4,200	5,800	9,600	10,600	7,800	7,800	93,100	89,500	2,87,600	2,66,200
(*c*) Subordinate forest and depôt establishments.	1,200	1,200	6,500	6,500	10,000	10,000	6,000	6,000	9,600	9,600	8,100	8,100	5,300	5,300	5,600	5,600	8,300	8,300	60,600	60,600	1,60,900	1,61,400
(*d*) Office establishments..	10,300	9,200	2,800	2,900	3,000	3,000	3,300	3,300	3,100	3,100	3,200	3,400	3,000	3,000	2,300	2,300	3,300	3,300	34,300	33,500	96,600	94,700
(*e*) Deputation and special allowances	3,100	4,000	1,400	1,500	900	1,000	1,000	1,400	2,000	2,000	1,400	1,700	700	700	..	..	1,300	1,600	11,800	13,900	34,500	37,400
II.—Travelling allowances—																						
(*a*) Conservators	3,000	3,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,000	3,000	9,500	8,500
(*b*) Superior officers ..	4,600	4,400	1,500	1,500	1,200	1,200	2,000	2,300	1,500	1,500	1,500	1,500	1,500	1,500	1,200	1,200	1,100	1,100	16,100	16,200	54,700	52,000
(*c*) Subordinate forest and depôt establishments.	500	700	2,000	1,900	2,500	2,500	1,800	1,800	2,500	2,500	2,000	2,000	1,200	1,200	1,700	1,700	2,000	2,000	16,200	16,300	45,700	46,100
(*d*) Office establishments..	1,500	1,200	400	400	500	500	405	400	400	400	150	100	300	300	200	200	500	500	4,400	4,000	16,100	15,800
III.—Contingencies—																						
(*a*) Stationery	10	10	..	..	..	..	10	10	10	10	20	20	..	..	..	..	..	..	50	50	150	230
(*b*) Carriage of tents and records	700	630	300	250	350	350	..	250	250	200	100	..	150	150	10	10	400	400	2,600	2,240	8,000	7,590
(*c*) Rents, rates and taxes.	80	160	50	50	70	70	100	120	80	80	100	100	..	..	20	20	100	100	600	700	2,600	3,100
(*d*) Pay of Police guards..	..	..	..	..	..	..	340	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*e*) Official Postage ..	1,000	850	600	600	600	600	600	600	360	320	300	300	250	250	200	200	900	900	4,810	4,620	16,150	15,620
(*f*) Sundries	2,010	1,950	250	200	580	580	700	820	500	490	830	780	460	400	370	370	500	500	6,140	6,090	16,900	16,760
Total, B.—Establishments	62,200	52,200	26,100	25,000	28,700	26,400	25,900	30,000	31,100	32,800	28,500	30,200	17,000	18,600	21,200	22,200	26,200	26,500	2,66,900	2,63,900	7,98,000	7,74,000
Grand Total of Expenditure under 11—Forest ..	1,52,400	91,500	67,200	59,600	68,200	65,100	61,200	59,400	1,01,000	90,300	79,500	77,200	42,800	43,200	69,200	74,100	65,900	66,000	7,07,400	6,26,400	18,26,000	16,65,000

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed February th.

Proceedings, Forest No. 29, 20*th January* 1897.

Communicating to the Conservators of Forests and all Collectors, with remarks, Government Order, Financial Department, accepting the budget estimate of receipts and charges of the Madras Forest Department for 1897-98, and provisionally allotting the same to the several districts.

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FILE No. 301 OF 1897.

SERIAL No. 2.

1897.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

FORESTS.

RESOLUTION.

Nos. $\frac{190-192}{301-2}$ *F.*

Dated Calcutta, the 18th February 1897.

SUBJECT.

BUDGET Estimate of the Forest Department in the Madras Presidency for 1897-98.

G. I. C. P. O.—No. 1140.—22-2-97.—70.—J. C.

No. $\frac{190-192}{301-2}$ F.

Extract from the Proceedings of the Government of India, in the Department of Revenue and Agriculture: dated Calcutta, the 18th February 1897.

FORESTS.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in the Madras Presidency for 1896-97 :—

Nos. 79 to 81 F., dated 5th February 1896.
No. 1391 A. (Finl.), dated 25th March 1896.

Read also—

Proceedings of the Government of Madras, No. 704 (Revenue), dated 9th December 1896, regarding the Budget Estimate for 1897-98.

RESOLUTION.

The Actuals of 1895-96, compared with the Estimates, were as follows :—

		Budget Estimate.	Revised Estimate.	Actuals.
		₹	₹	₹
Receipts		18,70,000	20,50,000	21,10,568
Charges	A—Conservancy and Works	...	...	6,78,977
	B.—Establishments	...	...	7,66,629
	Total	15,70,000	14,80,000	14,45,606
Surplus		3,00,000	5,70,000	6,64,962

2. The increase in the Receipts occurred principally under head II and was chiefly due to revenue obtained from trees on "darkhast" lands having been credited to "Forests," instead of to "Land Revenue" as has hitherto been the custom. There was a considerable decrease in revenue realized from departmental timber and fuel works. A slight increase occurred under heads III to V, notably in the Northern and Southern Circles.

Compared with the sanctioned estimate, there was a large decrease in the Charges, and this was mainly due to contraction of Government timber operations and to works budgetted for under heads VII and VIII not having been carried out owing to insufficiency of establishment. Rupees 54,837 were expended on forest-surveys executed by the Survey of India Department, and ₹41,600 on exchange compensation allowance.

The Surplus realised was nearly $3\frac{3}{4}$ lakhs more than that originally estimated.

3. The Estimates for 1896-97 are—

		Budget Estimate.	Revised Estimate.
		₹	₹
Receipts		20,16,000	23,42,000
Charges	A.—Conservancy and Works	...	8,91,000
	B.—Establishments	...	7,74,000
	Total	16,70,000	16,65,000
Surplus		3,46,000	6,77,000

4. The increased Receipts are expected from timber and other forest produce removed by consumers or purchasers, more particularly under II*e* (minor forest produce) in the Northern Circle in consequence of improved sales of the bark of *Cassia auriculata* (including an advance collection of ₹44,500 for 1897-98), and of the leasing of date trees on unreserved lands. Other causes for the anticipated increase under head II are the crediting to "Forests," instead of "Land Revenue," of the receipts derived from unreserved lands under the control of the Forest Department, a large demand for bamboos, and the better management of grazing arrangements accompanied by the throwing open of larger areas to grazing.

The revised Charges approximate to those of the original estimate, and include ₹1,17,000 for surveys (of which ₹92,000* are on account of those undertaken by the Survey of India Department) and ₹37,400 for exchange compensation allowance. The Government of India are, however, of opinion, in view of the actuals of past years, that the estimate of Charges may be reduced by ₹1,15,000.

* The Surveyor General's estimate is ₹1,02,000.

5. The figures of the Revised Estimate are accepted as follows, subject to such modifications as may hereafter be communicated by telegram:—

	₹
Receipts	23,42,000
Charges	15,50,000
Surplus	7,92,000

6. The Budget Estimate proposed for 1897-98 is:—

		₹
Receipts		23,73,000
Charges	A.—Conservancy and Works	10,28,000
	B.—Establishments	7,98,000
	Total	18,26,000
Surplus		5,47,000

7. The Receipts have been entered at ₹31,000 above the Revised Estimate for 1896-97 and ₹2,63,000 over the Actuals of 1895-96. The main reason for this increase is that larger realizations are expected from timber and fuel sold by Government agency. Increased sales of timber removed by purchasers and increased receipts from grazing are also expected, though the direct sales of firewood, particularly in the Southern Circle, show a falling off, apparently owing to an increase in departmental extraction. A considerable decrease is anticipated under minor forest produce, particularly in the

Northern Circle, where the current leases for the bark of *Cassia auriculata* will expire and the abnormal returns lately obtained are not likely to recur. A more detailed explanation should have accompanied this statement, as it is not understood how the mere falling in of leases should cause a decrease in revenue of between ₹70,000 and ₹80,000. Rupees 5,17,000 are estimated from timber, ₹5,48,000 from fuel, ₹2,02,000 from bamboos, ₹9,84,000 from grass and other minor produce, and ₹19,000 from sandalwood.

8. The Charges under "A.—Conservancy and Works" have also been increased as compared with those of 1895-96 and 1896-97, being ₹3,49,000 more than the former and ₹1,37,000 in excess of the latter. This increase is principally on account of an extension of departmental operations for the supply of timber and fuel, the purchase of machinery for sawing timber, the construction of important export roads, and the employment of two Survey of India parties in place of one as heretofore. Rupees 79,000 are provided for the supply of timber by departmental agency, ₹1,63,000 for the similar supply of firewood and charcoal; ₹1,03,000 on account of the removal of timber and other produce by private agency; ₹1,23,000 under "communications and buildings"; ₹68,000 in connection with the demarcation and settlement of the forests; ₹1,76,000 to meet the cost of surveys (including ₹1,54,000 for those by the Survey of India parties); ₹59,000 on account of sowing and planting; and ₹52,000 for fire-protection. Unfortunately the figures given in the explanatory statement attached to the Budget do not tally with those used by the Board as the basis for their proposals, so that it is impossible to ascertain the anticipated financial results of the expansion of departmental operations and contraction of private exploitation which are apparently contemplated. But the very large increase proposed under this head, against an anticipated increase in Revenue of ₹31,000 only, appears to be hardly justified.

9. The amount shown against "B.—Establishments" is composed of the following items:—

	₹
Pay of Conservators	48,600
" Superior Forest Officers	2,59,200
" Forest Settlement Officers	30,000
Deputation and special allowances	15,000
Exchange compensation allowance	34,500
	3,87,300
Deduct probable savings	16,600
	3,70,700
Pay of Subordinate Forest Establishments	1,64,748*
" Office Establishments	98,208†
	2,62,956
Deduct probable savings	5,456
	2,57,500
	6,28,200
Travelling allowances	1,[illegible],000
Contingencies	[illegible]
Tot[illegible]	

* Includes ₹7,764 under "tempor[illegible]
† Includes ₹24,780 under "tempo[illegible]

The provision for the salaries of Conservat[illegible]

Settlement Officers (5), and Office Establishments is within the sanctioned scale; while that for Subordinate Establishments falls short of the revised scale recently sanctioned by the Secretary of State.

10. The following figures afford a comparison between the Estimates for 1896-97 and 1897-98 and the Actuals of the preceding three years under "Travelling Allowances" and "Contingencies":—

		Travelling allowances.	Contingencies.
		R	*R*
Actuals	1893-94		
	1894-95	1,15,294	37,541
	1895-96	1,16,433	36,313
Estimates	1896-97	1,22,202	40,868
	1897-98	1,22,400	43,300
		1,26,000	43,800

11. The following is a comparison of the Actuals of 1895-96 with the Revised Estimate for 1896-97 and the Budget Estimate for 1897-98, as proposed by the Local Government, arranged under the main heads of Receipts and Charges:—

	Actuals, 1895-96.	Revised Estimate, 1896-97.	Budget Estimate, 1897-98.
Receipts.	*R*	*R*	*R*
I.—Timber and other produce removed and sold on Government account	3,80,056	5,18,130	6,04,420
II to V.—Other revenue	17,30,512	18,23,870	17,68,580
Total	21,10,568	23,42,000	23,73,000
Charges.			
A. I.—Timber and other produce removed on Government account	1,82,223	2,04,155	2,66,230
A. II, III, and IV.—Other revenue	91,412	1,01,970	1,07,040
A. V, VII, and VIII.—Formation, protection and improvement of forests	3,65,794	5,21,405	5,78,310
A. VI and IX.—Live and dead stock, and miscellaneous charges	39,548	63,470	76,420
B.—Establishments	7,66,629	7,74,000	7,98,000
Total	14,45,606	16,65,000	18,26,000
Surplus	6,64,962	6,77,000	5,47,000

12. The Government of India consider that the proposed Charges should be reduced by R1,01,000; and the following figures are therefore provisionally sanctioned by the Government of India as the Budget Estimate for 1897-98:—

	R
Receipts	23,73,000
Charges	17,25,000
Surplus	6,48,000

ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Government of Madras; and for information to the Finance Department and the Comptroller and Auditor General.

(True Extract.)

DENZIL IBBETSON,
Secretary to the Government of India.

Revenue Department. 807

Proceedings of the Madras Government.

× Copy attached

Read Proceedings of the Board of Revenue, Land Revenue, Forest No.29, dated 30th. January 1897.

Read also Resolution × from the Government of India Department of Revenue and Agriculture, Nos. 190-193/301-3 F. dated 18th. February 1897.

Order thereon Mis.No. 1296 dated 8th March 1897.

The second of the papers read above will be communicated to the Financial Department, to the Board of Revenue and to the Accountant General.

2 The provisional allotment of charges made by the Board in the first paper read above must be modified with reference to the reductions since made by the Government of India in the figures passed by this Government, and the Board will now be requested to revise and reissue the statements accordingly.

3. The reductions referred to in para 2 are large and the Government fears that they will not only prejudice the initiation and progress of useful operations but will also seriously affect the receipts anticipated. The Board will accordingly be requested to report with the least possible delay whether it is necessary to make any alterations in the budget estimate of receipts and if so to what extent and under what heads. The information is required for telegraphic communication to the Government of India.

(True Extract)

Under Secretary to Government

To

The Financial Department.

" Board of Revenue, Land Revenue.

" Accountant General.

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