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Financial (1899) Department.

ORDINARY PRINTED.

G.O., No. 43

DATED 5-1-99

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INDEXED.

[Despatch Abstract.]

Budget Estimates

Directing that the Forest Budget Estimates of receipts & charges for 1899-1900 as passed by the Rev dept be incorporated in the Civil Budget Estimates for 1899-1900.

Read 5.40 pm 1/5/99

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BACK PAPERS.

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

FURTHER PAPERS.

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

Government {1899} of Madras.

FINANCIAL.

Recd. } 1899. *Enclosures*

Regd. } 1899. *Spare copies*

G.O., No. 43, 5th January 1899.

JANUARY.

Budget Estimates.

Directing that the receipts and charges for 1899-1900 of the Forest Department be incorporated in the Civil Budget Estimates for 1899-1900.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

G.O., Nos. 790, 790A, Revenue, dated 17th December 1898.

Order—No. 43, Financial, dated 5th January 1899.

The estimates as passed in the foregoing proceedings will be incorporated in the Civil Budget Estimates for 1899–1900.

(True Extract.)

G. STOKES,
Chief Secretary.

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

Exd. P. Seetharam.

Financial 54 4

Government {1898} of Madras.

REVENUE.

5-JAN.1899 SECRETARIAT MADRAS

Recd. 5 1898.
Regd.

Enclosures

Spare copies 4

G.O., Nos. 790, 790A, 17th December 1898.

DECEMBER.

Forest Budget Estimates.

Reviewing the — of receipts and charges for 1899–1900.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), Forest No. 448, dated 13th October 1898:—

Read—letter from E. D. M. HOOPER, Esq., Acting Conservator of Forests, Northern Circle, dated 6th September 1898, Pl. No. 15.

Abstract.—Forwarding his circle budget estimate for 1899–1900.

Read—letter from J. W. CHERRY, Esq., Acting Conservator of Forests, Central Circle, dated 6th September 1898, No. 308.

Abstract.—Forwarding his circle budget estimate for 1899–1900.

Read—docket from H. A. GASS, Esq., Acting Conservator of Forests, Southern Circle, dated 8th September 1898, No. 170.

Abstract.—Forwarding his circle budget estimate for 1899–1900.

Resolution—Forest No. 448, dated 13th October 1898.

The Board resolves to submit the budget estimates of receipts and charges of the Forest Department for 1899–1900.

2. The subjoined statement shows the revised estimates of the three circles for 1898–99 and the budget estimates for 1899–1900 in comparison with the sanctioned estimates for 1898–99 and the actuals for 1897–98:—

Head of account and name of circle.	Actuals of 1897-98.	Budget estimate for 1898-99.	Revised estimate for 1898-99.		Budget estimate for 1899-1900.	
			By the Conservator.	By the Board.	By the Conservator.	By the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts—						
Northern Circle	5,64,480	7,40,000	6,80,000	6,80,000	6,80,000	6,80,000
Central Circle	8,86,972	9,51,500	8,89,600	9,25,000	10,00,000	10,00,000
Southern Circle	6,85,040	6,60,500	6,68,000	6,65,000	7,52,000	7,50,000
Total ..	21,36,492	23,52,000	22,37,000	22,70,000	24,32,000	24,30,000
Charges—						
A. Conservancy and Works—						
Northern Circle	2,10,004	2,62,200	2,60,000	2,60,000	2,82,000	2,82,000
Central Circle	2,57,889	2,45,700	2,30,000	2,50,000	2,90,000	2,90,000
Southern Circle	2,89,627	3,52,100	3,57,200	3,57,000	3,97,000	3,97,000
Total ..	7,57,520	8,60,000	8,47,200	8,67,000	9,69,000	9,69,000

Head of account and name of circle.	Actuals of 1897-98.	Budget estimate for 1898-99.	Revised estimate for 1898-99.		Budget estimate for 1899-1900.	
			By the Conservator.	By the Board.	By the Conservator.	By the Board.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B. Establishments—						
Northern Circle	2,57,713	2,63,500	2,62,000	2,60,000	2,64,000	2,73,000
Central Circle	2,80,562	2,94,700	2,84,800	2,74,000	3,10,900	3,03,000
Southern Circle	2,77,059	2,81,800	2,90,000	2,83,000	2,98,000	2,83,000
Total* ..	8,15,334	8,40,000	8,36,800	8,17,000	8,72,900	8,59,000
Totals of A and B—						
Northern Circle	4,67,717	5,25,700	5,22,000	5,20,000	5,46,000	5,55,000
Central Circle	5,38,451	5,40,400	5,14,800	5,24,000	6,00,900	5,93,000
Southern Circle	5,66,686	6,33,900	6,47,200	6,40,000	6,95,000	6,80,000
Total ..	15,72,854	17,00,000	16,84,000	16,84,000	18,41,900	18,28,000
Surplus—						
Northern Circle	96,763	2,14,300	1,58,000	1,60,000	1,34,000	1,25,000
Central Circle	3,48,521	4,11,100	3,74,200	4,01,000	3,99,100	4,07,000
Southern Circle	1,18,354	26,600	20,800	25,000	57,000	70,000
Total ..	5,63,638	6,52,000	5,53,000	5,86,000	5,90,100	6,02,000

3. *The actuals of* 1897–98.—The variations in the actuals of 1897–98, as compared with the estimates for that year and the actuals of 1896–97, are explained in the memoranda appended to these Proceedings.

4. *The revised estimates for* 1898–99.—According to the Board's revised estimates of receipts and charges a surplus revenue of Rs. 5,86,000 is expected to accrue during the current year against Rs. 5,63,638 in the previous year.

5. *Receipts.*—The Conservators' estimates have been adopted with an addition of Rs. 36,000 under "I (*b*)-Firewood and Charcoal" in the Central Circle, and a reduction of Rs. 3,000 under "II (*b*)-Firewood and Charcoal" in the Southern Circle. The Collector of Salem raised the sanctioned estimate under I (*b*) very considerably on the ground that a much larger supply of engine fuel to the Madras Railway Company was contemplated, and as this would naturally affect the sales of coupes to private individuals and contractors who also supply fuel to the railway, he rightly made a corresponding reduction in the sanctioned estimate under II (*b*). The Conservator of Forests, Central Circle, has disallowed the increase under the former sub-head, while admitting the decrease proposed under the latter; his reason for altering the Collector's revised estimate under I (*b*), as given in the district budget explanatory note, is as follows: "The proposed increase to the revenue causes increased expendi-
"ture, which, if added to the sanctioned estimate, raises the revised estimate over the
"sanctioned amount which is objectionable. The Collector has been asked to apply
"for additional grant. Besides, so sudden and large a rise requires fuller explanation."
The Board finds, however, that the actual receipts of the first five months of the year under the sub-head in question in the Salem district have exceeded Rs. 40,000, while the sanctioned estimate is only Rs. 11,500. With reference to this fact and in order to compensate for the corresponding decrease under II-(*b*) which is admitted by the Conservator, the Board has raised the sanctioned estimate of receipts under I (*b*) by Rs. 40,800 in the revised estimate for the district. In South Arcot the sanctioned estimate of Rs. 8,500 under I (*b*) was reduced by Rs. 1,900 in the Conservator's revised estimate; it is stated in the district budget explanatory note that the sanctioned estimate was framed so as to include a supply of fuel to the railway, but there are no contracts on hand, and the Board finds that the actuals of the first five months amount to only Rs. 19. It has therefore further reduced the revised estimate by Rs. 4,800. The Conservator, Southern Circle, has raised the revised estimate of the Collector of Madura under II (*b*) by Rs. 4,600 for reasons explained in the Conservator's memorandum of variations printed with these Proceedings. * The Board finds that the actuals of the first five months of the year amount to a trifling sum (Rs. 809) and has accordingly reduced the Conservator's estimate (Rs. 10,000) by Rs. 3,000

* *Vide* page 39 *infra*.

with reference to the average actuals of the preceding three years (about Rs. 5,900). The foregoing alterations have caused a net addition of Rs. 36,000 to the revised estimate of the Conservator, Central Circle, and a reduction of Rs. 3,000 in that of the Conservator, Southern Circle, the net variation in the Presidency being an addition of Rs. 33,000 to the Conservators' revised estimates. The Board's total revised estimate of receipts is thus less than the sanctioned budget estimate by Rs. 82,000, but exceeds the actuals of the previous year by Rs. 1,33,508.

6. The revised estimates under the several sub-heads differ from the sanctioned budget estimates to the extent shown below :—

	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.
I. Timber, &c., removed by Government Agency—				
(*a*) Timber	+ 1,800	— 7,800	+ 18,600	+ 12,600
(*b*) Firewood	— 150	+ 27,000	— 27,500	— 650
(*c*) Bamboos	+ 50	— 700	+ 4,200	+ 3,550
(*d*) Sandalwood	..	..	+ 200	+ 200
(*e*) Grass and other minor produce	— 200	— 400	+ 8,000	+ 7,400
Total net variation under I	+ 1,500	+ 18,100	+ 3,500	+ 23,100
II. Timber, &c., removed by consumers—				
(*a*) Timber	— 15,000	..	+ 5,400	— 9,600
(*b*) Firewood	— 18,000	— 34,150	+ 4,200	— 47,950
(*c*) Bamboos	— 13,000	— 200	+ 900	— 12,300
(*d*) Grazing	— 2,500	+ 200	+ 8,000	+ 5,700
(*e*) Minor produce	— 14,000	— 10,800	— 12,100	— 36,900
Total net variation under II	— 62,500	— 44,950	+ 6,400	— 1,01,050
III. Confiscated and drift wood	+ 900	+ 220	— 400	+ 720
V. Miscellaneous	+ 100	+ 130	— 5,000	— 4,770
Net variation under all heads	— 60,000	— 26,500	+ 4,500	— 82,000

The increase under I-(*a*) is expected to accrue chiefly in the North and South Malabar divisions in the Southern Circle. The revised estimate of the former division includes Rs. 10,000 being outstanding revenue on account of last year's sales, while an increased revenue is expected to be realized in the latter division from the removal and sale of a larger quantity of timber from coupe No. III in the Karimpoya reserve. In the Northern Circle a somewhat smaller increase is anticipated from the sale of the previous year's stock at the Russellkonda depot in Ganjám and of whitewooded trees and fellings on block lines in Kurnool. The decrease in the Central Circle under the same sub-head is ascribed to a fall in the price of redwood roots and stumps and to the stoppage of departmental collections in the Badvel range in Cuddapah. The suspension of departmental fellings in North and South Arcot and the absence of demand for casuarina poles in the former district also tend to contribute to the decrease.

The decrease under I-(*b*) in the Southern Circle is estimated for chiefly in the Nilgiris and Madura. In the former district it is attributed to reduction in the selling rates of firewood to the general public and the Commissariat Department, and to the demand in Ootacamund not being as keen as was expected. In Madura a change of system involving the sale of standing firewood trees to contractors instead of departmental fellings has necessitated an alteration in the sanctioned estimate and the revised estimate has been further modified with reference to the actuals of the previous year. The increase in the Central Circle under the same sub-head is anticipated chiefly from the supply of a larger quantity of fuel to the Madras Railway in Salem as already explained.

Better rates expected for bamboos in South Malabar and an increased demand in North Coimbatore account for the increase under I-(*c*) in the Southern Circle, while the small deficit anticipated in the Central Circle under the same sub-head is ascribed to slackness of demand for bamboos in North Arcot and Salem.

The increase in the Southern Circle under I-(*e*) is expected to accrue from the collection in North Coimbatore of larger quantities of gallnuts and other minor produce than were originally anticipated.

Under II-(*a*) the decrease in the Northern Circle is due (1) to the smaller stock of marketable timber of certain species found in the Bhadráchalam sub-division in Gódávari, (2) to the past and the latest actuals in Kurnool and Bellary necessitating a reduction in the sanctioned budget figures, and (3) to the closing of the Mutukur reserved forest in Kistna against the felling of superior kinds of timber. The increase in the Southern Circle under the same sub-head is attributed (1) to increased felling of deadwood and thinnings by contractors on payment of a fixed price per acre in North Malabar, (2) to the sale of dry teak on contract from the Moyar forests in the Nilgiris, and (3) to the sale of standing timber to contractors and the disposal of a larger number of trees on darkhast lands and tank-beds in Madura.

Under II-(*b*) the decrease in the Northern Circle is accounted for as follows :— In Gódávari the budget proposals were oversanguine and apart from this fact, no produce will be sold as originally proposed in Devancheruvu reserve, as the wood is not fit for cutting. The increased returns originally anticipated in Kistna will not be realized as the channel from Masulipatam to Divi has not been cleared of silt and the transport of fuel by water has consequently been impeded. In Vizagapatam the decrease is attributed to free removals of firewood which have taken place on a more extensive scale owing to the fact that wider publicity has been given to the liberal provisions embodied in the general rules issued under section 26 of the Madras Forest Act; as a natural consequence removals on paid permits have been less than usual, and the receipts under II-(*b*) have fallen. The large deficit anticipated in the Central Circle is ascribed (1) to the fact that the demand for fuel was overestimated in Cuddapah, where no supplies have been sought by the railway and in South Arcot where the requirements of the general public did not come up to expectation, (2) to the crediting of the sale-proceeds of trees, &c., on village poramboke in Tanjore to Land Revenue, Miscellaneous, instead of Forests, (3) to a reduction in the sanctioned estimates rendered necessary in Nellore with reference to past actuals, and (4) to arrangements made in Salem for the supply of fuel to the Madras Railway by departmental agency instead of through contractors. The small increase in the Southern Circle is expected from the increased demand in North Coimbatore and from the sales of coupes and issue of permits in Madura.

Under II-(*c*) the decrease in the Northern Circle is estimated for mainly in Gódávari, where the demand for bamboos is poor in consequence of a large stock of the previous year's removals being still on the merchants' hands. In Ganjám and Kurnool the sanctioned estimates have been reduced with reference to the actuals of the earlier months of the year. Some reduction has been necessary also in Vizagapatam and Kistna owing, respectively, to the opening of the Madgole zamindari forests for bamboo-cutting and to a smaller demand than usual for Kondapalle bamboos. The small increase in the Southern Circle is estimated for in North Coimbatore with reference to past actuals.

Under II-(*d*) the increase expected in the Southern Circle from the improved supervision of grazing is partly counterbalanced by the decrease estimated for by the Conservator, Northern Circle, owing to reduction in the grazing rates in Kistna.

Under II-(*e*) the deficit is set down to the following causes :—In the Northern Circle the receipts from tapping date trees in Kistna are expected to be much less than was originally anticipated; the minor produce sales in Kurnool fetched poor prices; the proposal to charge seigniorage on minor produce coming from Rampa in Gódávari has not yet been sanctioned; the levy of seigniorage on tamarinds and mangos exported from the Palkonda hills in Vizagapatam has been abolished and the collection of seigniorage on minor produce in that district has, for want of competition, devolved on departmental agency. The deficit in the foregoing districts is expected to be partly counterbalanced by the increase in Anantapur from the collection of previous years' outstanding on account of Tangedu leases. In the Central Circle the sales of Tangedu bark in Nellore have proved a failure owing to combination among the bidders, a fall is expected under the revenue from mica, and the unfavourable season in North Arcot and Trichinopoly has necessitated a reduction in the sanctioned estimates of those districts. In the Southern Circle the minor produce sales in South Canara fetched

lower prices than were expected and the lessees of the cardamom forest have relinquished their leases. The prevailing rates for *avaram* bark in North and South Coimbatore are poor and the amounts offered for *vembadam* bark in the latter division are also low.

The increase under head III in the Northern Circle is expected from better arrangements made for the sale of driftwood in Gódávari, while the decrease under head V in the Southern Circle is due to the capture and sale of a smaller number of elephants than was anticipated and to the fact that captured elephants were in several instances transferred to other districts in the circle instead of being sold to the public.

7. The Board's revised estimate of expenditure for the Presidency both under "A. Conservancy and Works" and "B. Establishments" amounts to Rs. 16,84,000 against the sanctioned budget estimate of Rs. 17,00,000.

Under "A" the Board has raised the Conservators' revised estimates by Rupees 19,800, while under "B" it has reduced their figures by a like amount, the net result being that the Board's total revised estimate under A and B does not differ from the total of the Conservators' figures.

8. Under "A" the Board has modified the Conservators' estimates as under—

	Rs.
(1) Central Circle I (*b*) Firewood—Salem	+ 22,400
(2) „ „ South Arcot	— 2,400
(3) Southern Circle IX (*a*) Law Charges—South Coimbatore and South Canara	— 200
Net total ...	+ 19,800

Items (1) and (2) have been necessitated by the addition of Rs. 40,800 and the reduction of Rs. 4,800 in Salem and South Arcot, respectively, under the corresponding sub-head of receipts as explained in paragraph 5 *supra*. The reduction in item (3) has been made with reference to past actuals and for the purpose of rounding off the total estimate for the circle.

9. The Board's revised estimate of expenditure for the Presidency under "A. Conservancy and Works" exhibits the following variations under the several budget heads as compared with the sanctioned estimate for the year :—

	Rs.
I. Timber, &c., removed by Government Agency	+ 10,560
II. Timber, &c., removed by purchasers	— 1,750
III. Confiscated and drift wood	+ 430
V. Rent of leased forests	+ 1,500
VI. Live and dead stock	— 900
VII. Communications and buildings	+ 9,210
VIII. Organization, improvement, &c., of forests	— 19,820
IX. Miscellaneous	+ 7,770
Net variation under all heads ...	+ 7,000

The net increase under I is justified by the increase of Rs. 23,100 under the corresponding head of receipts. The decrease under II represents mainly certain petty savings expected to accrue under temporary establishments in the Northern and Southern Circles. The increase under V is for the payment of arrears of *kuttikanam*, *i.e.*, the stump fee due to the proprietors of leased forests in South Malabar for trees felled within the leased areas. Under VI a decrease of Rs. 1,800 is expected in the Southern Circle owing to the temporary suspension of elephant-catching operations, but this is partly counterbalanced by an increase of Rs. 900 required in the Central Circle mainly for the repair of tramways and survey instruments in Cuddapah and for the purchase of a boat for the casuarina plantation range officer in Nellore. The increase under VII is required (1) for the completion of building works left unfinished at the close of the previous year in Kurnool, Salem, North Malabar, South Coimbatore and Madura, (2) for a new rest-house in Anantapur, (3) for improvements and repairs to existing buildings in Cuddapah, Nellore and Madura, and (4) for the completion of the special works

in connection with the setting up of sawing machinery at Mount Stuart on the Anamalais. The decrease under VIII is due mainly (1) to the revised estimate under "Surveys of India" being less than the sanctioned estimate by Rs. 8,000 according to the figures recently furnished by the officer in charge of the Survey of India Parties. (2) to delay in carrying out certain cultural operations contemplated in Bellary, (3) to the discontinuance of casuarina planting in North Arcot, and (4) to savings under "Fire protection" charges in the Northern and Southern Circles. The increase under IX is due to the payment of damages and law charges in Original Suit No. 2 of 1895 on the file of the District Court, North Arcot, the appeal to the High Court having also proved unfavourable to the Department—*Vide* G.O., Mis. No. 1728, Revenue, dated 22nd April 1898.

10. Under "B. Establishments" the Conservators' estimates have been reduced by Rs. 19,800 as noted below :—

—	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.
Salaries	+ 100	— 500	+ 500	+ 100
Establishments	— 3,600	— 7,000	— 6,000	— 16,600
Allowances	+ 2,500	— 3,300	— 1,400	— 2,200
Contingencies	— 1,000	..	— 100	— 1,100
Total ..	— 2,000	— 10,800	— 7,000	— 19,800

Under "Salaries" the Conservators' estimates on account of exchange compensation allowance have been slightly modified with reference to calculations made in the Board's office. The alterations under "Establishments," "Allowances," and "Contingencies" have been made with reference to the past year's actuals and the actuals of the first five months of the current year. A sum of Rs. 100 has been added to the estimate of the Conservator, Northern Circle under "Salaries" and a like amount has been deducted from the estimate of the Conservator, Southern Circle, under "Contingencies," in order to round off the totals under these heads.

11. The Board's revised estimate under "B. Establishments" compared with the sanctioned estimate of the year exhibits a net decrease of Rs. 23,000 as noted in the margin. The savings under "Salaries" are expected from the absence on long leave to Europe of a larger number of officers than was anticipated at the time when the budget was prepared and from the lower rate adopted for the calculation of exchange compensation allowance. The short expenditure under "Establishments" is mainly due to vacancies in the full sanctioned scale of the subordinate forest service which have not been filled up for want of suitable men. The decrease under "Allowances" is the result of a reduction under the travelling allowance of Conservators and Superior officers which is partly counterbalanced by an increase under that of the subordinate and office establishments. The savings in the travelling allowance of Conservators and Superior officers are due to the same cause as the savings expected under "Salaries," while the travelling allowance of subordinate and office establishments has been slightly increased with reference to the actuals of the first five months of the current year. The increased expenditure under "Contingencies" is required for the payment of charges for the carriage of Government tents supplied to range officers and for the supply of uniforms to forest guards; the increase has been calculated on the basis of the actuals of the first five months.

	Rs.
Salaries	— 10,900
Establishments	— 13,400
Allowances	— 1,300
Contingencies	+ 2,600
Net result ...	— 23,000

The Budget Estimates of 1899–1900.

12. *Receipts.*—The Board has accepted the Conservators' estimates with a reduction of Rs. 2,000 under II (*b*),—Firewood and charcoal, in the Southern Circle in which the Conservator's estimate for Madura is too sanguine for reasons stated in paragraph 5 *supra* even if due allowance be made for the gradual development of revenue

under the sub-head in question. The Board's budget estimate amounts to Rupees 24,30,000 against its revised estimate of Rs. 22,70,000 for the current year. The variations under the several sub-heads are —

—	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.
I. Timber, &c., removed by Government Agency—				
(*a*) Timber	+ 2,950	+ 1,600	+ 63,400	+ 67,950
(*b*) Firewood and charcoal	+ 750	+ 52,900	+ 10,000	+ 63,650
(*c*) Bamboos	— 100	..	+ 4,400	+ 4,300
(*d*) Sandalwood	..	— 300	+ 7,300	+ 7,000
(*e*) Minor produce	— 250	+ 500	+ 7,900	+ 8,150
Net variation under I	+ 3,350	+ 54,700	+ 93,000	+ 1,51,050
II. Timber, &c., removed by purchasers—				
(*a*) Timber	— 10,000	— 900	— 1,100	— 12,000
(*b*) Firewood and charcoal	+ 1,000	— 1,900	+ 3,800	+ 2,900
(*c*) Bamboos	+ 1,300	+ 600	+ 1,400	+ 3,300
(*d*) Grazing	+ 10,000	+ 4,800	+ 2,100	+ 16,900
(*e*) Minor produce	— 4,000	+ 17,050	+ 1,900	+ 14,950
Net variation under II	— 1,700	+ 19,650	+ 8,100	+ 26,050
III. Confiscated and drift wood	+ 200	+ 320	+ 100	+ 620
V. Miscellaneous	— 1,850	+ 330	— 16,200	— 17,720
Net variation under all heads	..	+ 75,000	+ 85,000	+ 1,60,000

Under I (*a*) a considerable augmentation of receipts is expected in the Southern Circle mainly from the contemplated supply of sleepers to the Madras Railway from South Canara, North and South Malabar and South Coimbatore and from the sale of blackwood and larger quantities of dry teak and vengai in the Nilgiris, while the small additions in the Northern and Central Circles are ascribed chiefly to the improved arrangements to be made for working the Nallamalai forests in Kurnool and to the proposal to cut and sell a larger quantity of first class timber in the Yelagiri hills and the Hosúr range in the Salem district.

Under I (*b*) the very large increase in the Central Circle is expected from the departmental supply of fuel to the Madras Railway in Salem, while the small increase in the Northern Circle is attributed to the same cause as that explained under I (*a*). The increase in the Southern Circle is based chiefly on the probability of an increased demand for fuel in the Nilgiris, Tinnevelly and the Bolampatti range in South Coimbatore.

Under I (*c*) the increase occurs in the Southern Circle and is expected from (1) the collection and sale of bamboos floated to Nanjangode and Tellicherry in North Malabar, (2) the use of a larger number of bamboos for the purpose of floating saplings in South Malabar and their subsequent sale at higher rates, and (3) the gradual expansion of sales in North Coimbatore.

Under I (*d*) the increase is expected in the Southern Circle from the cutting and sale of a larger number of mature trees in the Satyamangalam range in North Coimbatore.

Under I (*e*) the bulk of the increase is anticipated in the Southern Circle from (1) better prices expected for catechu manufactured in South Canara and for sun-dried gum-kino in North Malabar, (2) the departmental collection necessitated in the Nilgiris owing to the low rates offered for the right of private collection, and (3) a good crop of gallnuts and seakoy anticipated in North Coimbatore.

Under II (*a*) the heavy decrease in the Northern Circle occurs in Gódávari, where the stock of teak timber in unreserved lands in Bhadráchalam has almost run out. The small decrease in the Central Circle occurs in sums not exceeding Rs. 500 in Nellore and South Arcot and that in the Southern Circle is mainly due to the fact that less revenue is expected from the sale of trees on darkhast lands in Madura.

Under II (*b*) the increase in the Northern and Southern Circles is expected, respectively, from (1) the opening of coupes to felling in certain ranges in Gódávari and improved sales of firewood from the reserves in Anantapur, and (2) an increase in the number of blocks leased out for fuel cutting in South Canara, improved sales of fuel from coupes in Madura and the gradual expansion of revenue in North Coimbatore. The decrease in the Central Circle is due mainly to a further reduction in the estimate for Salem with reference to the increase under I (*b*).

Under II (*c*) the increase is based on an anticipated improvement in the demand for bamboos in Kurnool and Ganjám in the Northern Circle and on the proposal to lease out the right to cut bamboos on the Tenmalai Javadi slopes and Chekkadi hills of the Tiruvannámalai range in South Arcot (Central Circle) and in ten coupes of the Sholakarai working circle in South Coimbatore (Southern Circle).

Under II (*d*) the increase occurs in all the circles and amounts to Rs. 16,900, of which nearly one-half is set down to a proposal to introduce the systematic regulation of grazing in the Kurnool forests, and the bulk of the remainder to improved supervision in the districts of Gódávari, South Arcot, Salem and North Coimbatore.

Under II (*e*) most of the increase has been estimated for in the Central Circle where a return to normal conditions in Cuddapah is expected to contribute an additional sum of Rs. 4,000, and an increase of Rs. 9,600 is anticipated in Nellore from the leasing out of extensive areas for the collection of *tangedu* bark, while past actuals in South Arcot, Salem and Chingleput justify the expectation of smaller increments in revenue. The small increase in the Southern Circle is based mainly on the probability of improved demand in South Canara, South Coimbatore and Madura. In the Northern Circle the revised estimates of Bellary and Anantapur include outstandings of the previous year on account of *tangedu* bark leases, whereas there are no such items in the budget estimate for next year; this fact accounts for a decrease of Rs. 10,000, which is partly counterbalanced by an increase of Rs. 5,000 expected in Kistna from date and palmyra tapping and of Rs. 1,000 in Gódávari from the levy of seigniorage on produce exported from the Agency tracts.

Under the budget head V the large reduction in the Southern Circle is estimated for chiefly in South Coimbatore which provides merely for the collection of annual assessment on leases of forest lands granted for coffee cultivation on the Anamalais, the question of the terms upon which future leases are to be granted being still under the consideration of Government. The small reduction in the Northern Circle occurs under the item of "fees for compounding forest offences" in the districts of Ganjám, Kurnool and Bellary; the number of forest offences is expected to diminish in consequence of more adequate supervision in the first-named two districts and the introduction of the tree-tapping system in the last-named district.

Expenditure—"A. Conservancy and Works."

13. The Conservators' estimates are accepted. The budget estimate of expenditure for the Presidency under "A. Conservancy and Works" during 1899–1900 amounts to Rs. 9,69,000 and exceeds the Board's revised estimate for the current year by Rs. 1,02,000, the variations under the several heads being as under:—

	Rs.
I. Timber, &c., removed by Government Agency	+ 65,320
II. Timber, &c., removed by consumers	+ 4,170
III. Confiscated and drift, &c., wood	— 50
V. Rent of leased forests	— 1,500
VI. Live and dead stock	+ 5,670
VII. Communications and buildings	+ 23,280
VIII. Organization, improvement and extension of forests ...	+ 14,080
IX. Miscellaneous	— 8,970
Net total ...	+ 1,02,000

Nearly three-fourths of the increase occurs under heads I, II and VI and is fully justified by the increase of Rs. 1,60,000 in the budget estimate of receipts.

The increase under I is well covered by the advance under the corresponding head of receipts as shown hereunder:—

—	Increase in Expenditure.	Increase in receipts.	Surplus.
	Rs.	Rs.	Rs.
(*a*) Timber	23,570	67,950	44,380
(*b*) Firewood	36,930	63,650	26,720
(*c*) Bamboos	1,200	4,300	3,100
(*d*) Sandalwood	1,200	7,000	5,800
(*e*) Minor produce	2,420	8,150	5,730
Total ..	65,320	1,51,050	85,730

The large increase under "Timber" and "Firewood" is chiefly due to the expected supply of sleepers and engine fuel to railways in the Southern and Central Circles, respectively.

The increase under II occurs partly under temporary establishment and partly in the form of payment of commission to permit-issuing officers. The additional revenue of Rs. 26,050 budgeted for under the corresponding receipt head justifies the increased expenditure proposed.

The increase under V is due to the provision of a smaller amount for the payment of *kuttikanam* (stump fees) to the proprietors of leased forests in South Malabar since there will be no old arrears to pay as in the current year.

The increase under VI is chiefly caused by the provision made for the purchase of tramway materials and a weigh-bridge for the Sriharikota range in Nellore (Central Circle), but is also partly due to the enhanced provision made in the Southern Circle budget under elephant-catching operations.

The increase under VII is budgeted for in the Northern and Southern Circles under both "Roads" and "Buildings." The provision is as usual liberally calculated, but a major portion of the increase occurs in the Northern Circle which is comparatively backward. With the advancement of settlement work in most districts, and the employment of the full staff of the subordinate establishment, greater progress is expected, but to ensure this it is essential to provide good roads for the transport of forest produce, and proper accommodation for subordinate establishments. In the Southern Circle, the increased provision is made mostly in the districts from which it is proposed to supply railway sleepers.

The increase under VIII occurs in all the circles, principally under "Sowing and planting," "Fire protection" and "Other works." The cultural operations provided for in Bellary and the proposal to plant up a larger area under working plans in North Arcot and Nellore account for the increase under the first-named sub-head, while that under the second is for the extension of fire protection in the Nilgiris and Madura. The increase under "Other works" is accounted for by (1) the employment of additional watchmen for new reserves, (2) the introduction of the parcellaire system in Nellore, (3) the cutting of creepers and the removal of prickly-pear in a large number of reserves.

The decrease under IX occurs mainly in the Central Circle and is due to the absence of provision for any special item of law charges such as that included in the current year's revised estimate.

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

(1) *Salaries.*

	Rs.
Northern Circle	+ 13,100
Central Circle	+ 5,500
Southern Circle	— 7,900
Total ...	+ 10,700

(2) *Establishments.*

Northern Circle	— 4,200
Central Circle	— 8,600
Southern Circle	— 4,500
Total ...	— 17,300

(3) *Allowances.*

Northern Circle	+ 1,000
Central Circle	— 4,500
Southern Circle	— 2,400
Total ...	— 5,900

(4) *Contingencies.*

Northern Circle	— 900
Central Circle	— 300
Southern Circle	— 200
Total ...	— 1,400

Item No. (1).—The Conservators' estimates do not include provision for the full scale of officers. The estimates have accordingly been revised and the Conservators' figures under "Deputation and special allowances" and "Probable savings" altered with reference to calculations made in the Board's office; these are based on the supposition that three officers, one in each circle, will be absent on long leave in Europe throughout the year besides the officers who have already availed themselves of leave extending beyond the close of the current year.

Item No. (2).—The Conservators' estimates of "Probable savings" have been raised in consideration of past actuals and the figures of the revised estimate. The Board has adopted the marginally-noted figures for its budget estimate of the ensuing year under each of the heads B-I (*c*) and I (*d*). The Conservator, Southern Circle, has made provision under permanent office establishment for one clerk on Rs. 25 and two peons at Rs. 7 each in South Coimbatore in excess of the sanctioned scale. The provision has been struck out in the absence of explanation for its insertion.

—	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.
I (*c*) Subordinate establishment ..	66,500	86,500	76,000	2,29,000
I (*d*) Office establishment	34,000	33,000	36,000	1,03,000
Total ..	1,00,500	1,19,500	1,12,000	3,32,000

Items Nos. (3) *and* (4).—The alterations under these heads have been made on a consideration of past actuals, and the variations which may be expected in consequence of the anticipated increase under "Salaries" and "Establishments," as compared with the revised estimate.

15. The Board's budget estimate under "Establishment" for the ensuing year compared with the revised estimate for the current year exhibits an increase of Rs. 42,000 as noted below:—

	Rs.
Salaries	+ 18,800
Establishment	+ 14,000
Allowances	+ 7,700
Contingencies	+ 1,500
Total ...	+ 42,000

Fewer officers are expected to be on leave in Europe during the ensuing year than in the current year; hence the increase under "Salaries." The increase under "Establishments" is chiefly owing to the provision made for the entertainment of a larger staff than in the current year under the reorganization scheme of subordinate establishments recently sanctioned. The increases under "Allowances" and "Contingencies" are accounted for by the increases under "Salaries" and "Establishments."

16. The budget estimate of expenditure for the Presidency both under A and B amounts to Rs. 18,28,000 and exceeds the revised estimate for the current year by Rs. 1,44,000. A surplus revenue of Rs. 6,02,000 is expected to accrue during 1899–1900 against Rs. 5,86,000, the amount expected according to the revised estimate of the current year.

17. Under "I. Refunds," the Conservators' revised and budget estimates have been accepted.

18. A copy of these Proceedings is forwarded to the Accountant-General for verification of the budget figures under "B. Establishments" with reference to the sanctioned scale.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

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

APPENDIX.

Statement showing the probable receipts and charges as worked out on the basis of the actuals for the first five months of 1898–99.

	Receipts.				Charges.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Sanctioned estimate for 1898–99	7,40,000	9,51,500	6,60,500	23,52,000	5,25,700	5,40,400	6,33,900	17,00,000
2. Actuals for the first five months of 1897–98 ..	1,71,794	3,52,869	2,51,056	7,75,719	1,76,044	1,93,186	2,06,891	5,76,121
Actuals for the last seven months of 1897–98 ..	3,92,686	5,34,103	4,33,984	13,60,773	2,91,673	3,45,265	3,59,795	9,96,733
Total ..	5,64,480	8,86,972	6,85,040	21,36,492	4,67,717	5,38,451	5,66,686	15,72,854
3. Actuals for the first five months of 1898–99 ..	2,55,416	3,79,604	2,21,557	8,56,577	1,71,111	2,16,254	2,05,389	5,92,754
Probable figure for the last seven months of 1898–99 worked out in the proportion of the corresponding actuals of the previous year ..	5,83,780	5,46,230	3,82,991	15,02,615	2,83,500	3,86,648	3,57,183	10,25,510
Total ..	8,39,196	9,25,834	6,04,548	23,59,192	4,54,611	6,02,902	5,62,572	16,18,264
		23,69,578		..		16,20,085		..
4. Estimate worked out in the proportion of the actuals for the first five months of the current year	6,12,998	9,11,050	5,31,737	20,55,785	4,10,666	5,19,010	4,92,434	14,22,610
5. Board's revised estimate for 1898–99	6,80,000	9,25,000	6,65,000	22,70,000	5,20,000	5,24,000	6,40,000	16,84,000

STATEMENT showing the cost of Temporary Establishments under "A. Conservancy and Works" in the three circles during each of the years 1897-98, 1898-99 and 1899-1900.

—	Northern Circle.			Central Circle.			Southern Circle.			Grand Total.		
	Actuals, 1897-98.	Accountant-General's revised estimate, 1898-99.	Budget estimate, 1899-1900.	Actuals, 1897-98.	Accountant-General's revised estimate, 1898-99.	Budget estimate, 1899-1900.	Actuals, 1897-98.	Accountant-General's revised estimate, 1898-99.	Budget estimate, 1899-1900.	Actuals, 1897-98.	Accountant-General's revised estimate, 1898-99.	Budget estimate, 1899-1900.
A. Conservancy and Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Timber and other produce removed from the forests by Government agency—												
(a) Timber	1,315	1,649	1,728	878	855	876	2,813	3,230	3,084	4,806	5,734	5,688
(b) Firewood and charcoal	903	602	240	1,062	1,246	1,149	1,944	2,980	3,084	3,909	4,828	4,473
(c) Bamboos	..	..	..	..	..	..	..	..	..	..	..	..
(d) Sandalwood	..	..	..	..	..	..	230	..	756	230	..	756
(e) Grass and other minor produce	..	..	..	251	252	252	627	1,070	1,218	878	1,322	1,470
Total	2,218	2,251	1,968	2,191	2,353	2,277	5,414	7,280	8,142	9,823	11,884	12,387
II. Timber and other produce removed from the forests by consumers or purchasers	41,032	43,824	45,936	16,296	16,886	17,316	11,970	11,602	12,036	69,298	72,312	75,288
III. Confiscated drift and waifwood	501	436	500	..	..	..	..	..	..	501	436	500
IV. Revenue from forests not managed by Government	..	..	..	..	..	..	..	..	..	..	..	..
V. Rent of leased forests and payments to shareholders in forests not managed by Government	..	..	..	..	..	..	..	..	..	..	..	..
VI. Live and dead stock—												
(a) Purchase of cattle	..	..	..	..	..	..	1,552	718	1,812	1,552	718	1,812
(b) Feed and keep of cattle	750	1,757	1,056	..	..	..	7,531	8,231	6,360	8,281	9,988	7,416
(c) Stores, tools and plant	172	252	252	..	88	96	76	84	84	248	424	432
Total	922	2,009	1,308	..	88	96	9,159	9,033	8,256	10,081	11,130	9,660
VII. Communications and buildings—												
(a) Roads and bridges	..	..	..	..	..	..	39	100	60	39	100	60
(b) Buildings	2,524	2,449	3,444	1,312	1,419	1,506	450	629	741	4,286	4,497	5,691
(c) Other works	..	..	..	..	..	..	..	..	..	..	..	..
Total	2,524	2,449	3,444	1,312	1,419	1,506	489	729	801	4,325	4,597	5,751

Statement showing the cost of Temporary Establishments under "A. Conservancy and Works" in the three circles, &c.—*cont.*

—	Northern Circle.			Central Circle.			Southern Circle.			Grand Total.		
	Actuals, 1897-98.	Accountant-General's revised estimate, 1898-99.	Budget estimate, 1899-1900.	Actuals, 1897-98.	Accountant-General's revised estimate, 1898-99.	Budget estimate, 1899-1900.	Actuals, 1897-98.	Accountant-General's revised estimate, 1898-99.	Budget estimate, 1899-1900.	Actuals, 1897-98.	Accountant-General's revised estimate, 1898-99.	Budget estimate, 1899-1900.
A. Conservancy and Works—cont.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
VIII. Demarcation, improvement and extension of forest—												
(a) Demarcation	773	1,301	1,392	1,350	479	480	863	78	..	2,986	1,858	1,872
(b) Compensation for land and rights	..	..	..	..	..	..	..	..	..	..	..	..
(c) Surveys—												
(1) Local surveys	7,200	7,751	6,684	3,581	4,251	4,680	4,059	4,795	7,032	14,840	16,797	18,396
(2) Surveys of India	..	..	..	..	..	..	..	..	..	..	..	..
(d) Working-plans	592	5	540	..	..	..	..	..	..	592	5	540
(e) Sowing and planting	2,986	3,180	3,456	5,006	5,228	5,106	1,481	1,589	1,680	9,473	9,997	10,242
(f) Protection from fire	..	..	..	..	..	..	..	..	..	..	..	..
(g) Other works	16,333	18,980	19,992	29,117	30,114	33,120	19,291	19,691	20,772	64,741	68,785	73,884
Total	27,884	31,217	32,064	39,054	40,072	43,386	25,694	26,153	29,484	92,632	97,442	1,04,934
IX. Miscellaneous	..	..	..	..	..	..	134	158	156	134	158	156
Grand Total	75,081	82,186	85,220	58,853	60,818	64,581	52,860	54,955	58,875	1,86,794	1,97,959	2,08,676

STATEMENT showing the nature of the Temporary Establishments under A. Conservancy and Works required during 1899–1900.

Head of service.	No.	Designation.	Rate.	Amount.	Remarks as to the necessity for the entertainment of the establishments.
		Northern Circle.			
			RS.	RS.	
AI-(a).	3	Depot gumastas	20	720	To supervise the depot sales in Ganjám and Kurnool and maintain accounts.
	2	Do.	15	360	
	6	Watchers	7	504	To watch the depots referred to above.
	3	Do.	4	144	
		Total		1,728	
I-(b).	2	Coupe gumastas	10	240	To supervise fellings and issue permits for produce removed from coupes in Vizagapatam.
II ..	15	Supervisors	20	3,600	To supervise grazing parcelles in Kistna district and collect grazing revenue.
	5	Do.	15	900	
	4	Permit gumastas	20	960	To issue permits for forest produce removed from the forests under the control of the department in Ganjám, Vizagapatam, Gódávari and Kurnool and to collect revenue. Two of these gumastas are employed in checking grazing permits in Kistna district.
	8	Do. ..	15	1,440	
	2	Permit-checking clerks ..	15	360	
	9	Gumastahs	12	1,296	
	28	Do.	10	3,360	
	17	Do.	8	1,632	
	30	Pullari gumastas ..	10	3,600	Employed in Kurnool district to issue grazing permits and collect grazing revenue.
	2	Watchers	12	288	To check the removals of forest produce and recover permits.
	7	Tannadars	10	840	
	59	Do.	8	5,664	
	25	Do.	7	2,100	
	69	Do.	6	4,968	
	27	Do.	5	1,620	
	5	Watchers	7	420	To patrol the forests, maintain the boundary lines in order and prevent theft and illicit grazing.
	64	Line peons	7	5,376	
	71	Watchers	6	5,112	
	25	Line peons	6	1,800	
	20	Grazing watchers for five months.	6	600	Employed in Bellary district as a temporary measure to control grazing in reserved forests.
		Total		45,936	
III ..	..	Driftwood establishment for Godavari	..	500	
VI-(b).	4	Mahouts	15	720	To be in charge of Government elephants.
	4	Kavadies	7	336	
		Total		1,056	
VI-(c).	1	Boat serang	8	96	To be in charge of Government boats in Gódávari and Kistna.
	1	Do.	7	84	
	1	Do.	6	72	
		Total		252	
VII-(b).	1	House watcher	8	96	To watch the Government buildings under the control of the department.
	5	House watchers	6	360	
	31	Do.	5	1,860	
	13	Do.	4	624	
	14	Do.	3	504	
		Total		3,444	
VIII-(a).	2	Maistries	8	192	To supervise demarcation work in Vizagapatam.
	10	Line peons	5	600	To maintain the boundary lines in Gódávari and Vizagapatam where there are no watchers.
	6	Demarcation watchers ..	5	360	
	5	Do. ..	4	240	
		Total		1,392	
VIII-(c).	4½	Surveyors	60	3,240	Employed in surveying and mapping areas selected for reservation.
	1	Assistant surveyor ..	25	300	
	6	Draftsmen	30	2,160	
	1	Draftsman	20	240	
	3	Lascars	7	252	
	1	Lascars	6	72	
	7	Lascars	5	420	
		Total		6,684	

Statement showing the nature of the Temporary Establishments under A. Conservancy and Works required during 1899–1900—*cont.*

Head of service.	No.	Designation.	Rate.	Amount.	Remarks as to the necessity for the entertainment of the establishments.
		Northern Circle—cont.			
			RS.	RS.	
VIII-(d).	9	Stockmen	5	540	Employed in Bellary and Kistna districts to supervise planting operations.
	3	Maistries	15	540	
	2	Do.	12	288	
VIII-(e).	2	Gardeners	7	168	To water and protect the plantations in the various districts in the circle.
	10	Do.	6	720	
	25	Do.	5	1,500	
	5	Do.	4	240	
		Total		3,456	
VIII-(g).	11	Watchers	6	792	Employed to watch the grazing parcelles in Kistna district and to assist in collecting revenue.
	180	Do.	5	10,800	To watch the reserves in Anantapur and Bellary districts.
	140	Do.	5	8,400	
		Total		19,992	
		Grand Total		85,220	
		Central Circle.			
I-(a).	4	Depot watchers	6	288	To watch depots.
	9	Do.	5	540	
	1	Depot watcher	4	48	
		Total		876	
I-(b).	1	Overseer	15	180	Necessary for the timber depot at Madras attached to the Nellore district and for the depots in North Arcot and South Arcot. In North Arcot the depot-keeper's services are necessary to receive fuel from plantations at the Vellore Central Jail and to weigh over the same to the Jail authorities.
	1	Depot-keeper	12	144	
	2	Gumastas	8	192	
	1	Depot-keeper	7	84	
	2	Watchers	6	144	
	1	Boatman	5	60	
	7	Watchers	4	336	
	1	Scavenger	¾	9	
		Total		1,149	
I-(c).	1	Gumasta	10	120	Necessary for the departmental collections of certain minor produce in the Nellore district.
	1	Maistry	8	96	
	1	Watcher	3	36	
		Total		252	
II ..	1	Mica Inspector	40	480	Necessary in the interests of revenue.
	1	Mica peon	6	72	
	3	Permit clerks	15	540	The permit clerks are necessary to receive and issue permits maintaining an account thereof.
	9	Do.	12	1,296	
	4	Do.	10	480	
	51	Tannadars	7	4,284	The tannadars are necessary to check and recover permits issued for forest produce. The watchers are required for checking collections of minor produce and watching certain reserves. The services of some of the permit clerks and watchers are utilized as range clerks and peons respectively pending sanction to the revised permanent establishment proposed for range officers.
	45	Do.	6	3,240	
	42	Do.	5	2,520	
	38	Watchers	6	2,736	
	19	Do.	5	1,140	
	11	Do.	4	528	
		Total		17,316	
VI-(c).	1	Boat serang	8	96	Necessary for the house boat purchased in Nellore district (*vide* Board's Proceedings, Forest Mis. No. 790, dated 9th August 1897).
VII-(b).	2	House watchers	6	144	Required to watch the several forest buildings in the district. The toti is required for the Conservator's office.
	5	Do.	5	300	
	7	Do.	4	336	
	7	Do.	3½	294	
	11	Do.	3	330	
	1	House watcher	2	24	
	1	Toti	1	12	
		Total		1,506	
VIII-(a).	10	Watchers	4	480	Required to supervise demarcation work and to protect the boundaries of reserves.

Statement showing the nature of the Temporary Establishments under A. Conservancy and Works required during 1899–1900—*cont.*

Head of service.	No.	Designation.	Rate.	Amount.	Remarks as to the necessity for the entertainment of the establishments.
		Central Circle—cont.			
			Rs.	Rs.	
VIII-(*c*).	2	Surveyors	60	1,440	Required in connection with selection and demarcation of forest areas (*vide* Board's Proceedings, Forest No. 167, dated 20th April 1891).
	9	Draftsmen	30	3,240	
		Total		4,680	
VIII-(*e*).	1	Supervisor	15	180	The supervisor and maistries are necessary to supervise the plantations, while watchers and gardeners are required to watch the plantations, water them &c.
	4	Maistries	7	336	
	1	Maistry	6	72	
	2	Maistries	5	120	
	1	Gardener	7	84	
	10	Gardeners	6	720	
	9	Do.	5	540	
	4	Do.	4	192	
	2	Do.	3½	84	
	1	Gardener	3	36	
	3	Watchers	5	180	
	46	Do.	4	2,208	
	5	Do.	3½	210	
	4	Do.	3	144	
		Total		5,106	
VIII-(*g*).	1	Watcher	6	72	
	228	Watchers	5	13,680	
	279	Do.	4	13,392	
	166	Do.	3	5,976	
		Total		33,120	
		Grand Total		64,581	
		Southern Circle.			
A. I-(*a*).	1	Depot clerk	50	600	Required to supervise the departmental operations and to watch timber stored in depots.
	1	Do.	15	180	
	3	Depot clerks	12	432	
	1	Watcher	10	120	
	1	Do.	9	108	
	2	Watchers	8	192	
	2	Do.	7	168	
	6	Do.	* 6	396	
	2	Do.	5	120	
	1	Timber watcher	15	180	
	1	Do.	12	144	
	1	Do.	10	120	
	3	Timber watchers	7	252	
	1	Timber watcher	6	72	
		Total		3,084	
A. I-(*b*).	1	Depot clerk	22	264	Necessary for the fuel depots in the Nilgiris and Madura, and for watching coupes and keeping the lines clear in Tinnevelly.
	2	Depot clerks	18	432	
	1	Depot clerk	15	180	
	1	Watcher	10	120	
	3	Watchers	8	288	
	30	Coupe watchers	5	1,800	
		Total		3,084	
A. I-(*d*).	9	Tannadars	7	756	Required to enforce the sandalwood transit rules in North Coimbatore.
A. I-(*e*).	3	Depot-keepers	12	432	Required for the departmental collection of minor produce in North and South Coimbatore.
	7	Kanakapillais	8½	714	
	1	Kanakapillai	6	72	
		Total		1,218	
A. II	4	Permit clerks	15	720	The permit clerks are required to check permit returns, maintain permit registers, and supply range officers with permits on indents and maintain accounts connected therewith. Their services are also utilized to help the District Forest-office clerks.
	2	Tanna watchers	9	216	
	11	Do.	8	1,056	
	12	Do.	7	1,008	
	19	Do.	6	1,368	
	50	Do.	5	3,000	
	2	Coupe watchers	† 8	96	The services of tannadars are required for checking timber on the frontier stations, to check and recover permits at other stations.
	13	Reserve watchers	8	1,248	
	25	Do.	7	2,100	
	17	Do.	6	1,224	The employment of watchers is necessary for the control of Government forests, for line clearing and general upkeep of boundaries of reserves and for enforcing the transit rules.
		Total		12,036	The coupe watchers are required in connection with the working circles already formed.

* One for six months and five for one year.

† For six months.

Statement showing the nature of the Temporary Establishments under A. Conservancy and Works required during 1899–1900—*cont.*

Head of service.	No.	Designation.	Rate.	Amount.	Remarks as to the necessity for the entertainment of the establishments.
		Southern Circle—cont.			
			Rs.	Rs.	
AVI-(*a*)	8	Pit watchers	* 7	336	Required for the capture and training of elephants; also to look after those required for departmental timber operations.
	1	Head mahout	*15	180	
	10	Mahouts	*12	720	
	12	Kavadies	* 8	576	
		Total ..		1,812	
AVI-(*b*).	20	Mahouts	12	2,880	
	3	Do.	10	360	
	6	Do.	8	576	
	19	Kavadies	8	1,824	
	10	Do.	6	720	
		Total		6,360	
AVI-(*c*) ..	1	Boat man	7	84	Required for the Serviar ferry near Mundanthorai on the new Papanasam ghât road which opens the forests into Kattalaimalai estate, Government timber forests and Travancore beyond. The traffic passes on the road over the ferry all day long.
AVII-(*a*).	2	Road watchers	* 5	60	These are to be in charge of important roads and keep them in order.
AVII-(*b*)	1	House watcher	¾	9	To look after the buildings and keep them clean.
	7	House watchers	1	84	
	2	Do.	1½	36	
	6	Do.	2	144	
	1	House watcher	2½	30	
	5	House watchers	3	180	
	1	House watcher	3½	42	
	3	House watchers	4	144	
	1	House watcher	6	72	
		Total		741	
AVIII-(*c*).	5	Surveyors	60	3,600	Required in connection with the selection of reserves and to help the District Forest-offices in keeping the sets of maps prescribed in section 81 of the Forest Code up to date.
	7	Draftsmen	30	2,520	
	6	Survey lascars	8	576	
	4	Do.	7	336	
		Total		7,032	
AVIII-(*e*).	1	Plantation watcher ..	15	180	Required to supervise gangs of coolies at work on plantations and to look after plantations and gardens and for watering and taking care of the plants in nurseries.
	1	Do. ..	12	144	
	1	Do. ..	10	120	
	1	Do. ..	9	108	
	5	Plantation watchers ..	8	480	
	4	Do. ..	6	288	
	6	Do. ..	5	360	
		Total		1,680	
AVIII-(*g*).	2	Reserve watchers ..	12	288	Required to look after additional reserves and for assisting the permanent guards in the general patrol and protection of the forests and in clearing and keeping the demarcation pillars in order. The continuance of the staff of watchers was found absolutely necessary for the general protection and patrol of the forests as several additional areas were brought under the control of the department since the submission of the re-organization proposals in 1891.
	14	Do. ..	8	1,344	
	23	Do. ..	7	1,932	
	89	Do. ..	6	6,408	
	180	Do. ..	5	10,800	
		Total		20,772	
AIX-(*c*)	1	Tappal messenger ..	7	84	Required to carry tappal to the Range officer of Bolampatti and Sub-range officer, Sholakarai, where there are no Post offices and the nearest Post office at Coimbatore is about 14 miles distant.
	1	Do. ..	6	72	
		Total		156	
		Grand Total		58,875	

* For six months.

Explanatory memorandum of variations between the actuals of 1897–98 and the revised and the budget estimates of that year and the actuals of the previous year under "IX. Forest—Receipts."

(i) *Actuals of* 1897–98 *compared with those of* 1896–97.

The revenue of 1897–98 fell short of that of the preceding year by Rs. 1,66,836, the variations under the several budget heads being as noted in the margin.

	Rs.
I. Timber and other produce removed by Government Agency ..	+ 93,034
II. Timber and other produce removed by consumers or purchasers ...	—2,78,622
III to V. Other receipts ...	+ 18,752
Net result ...	—1,66,836

2. The increase under head I was almost wholly contributed by the districts in the *Southern Circle* under the sub-heads of (*a*) "Timber", (*d*) "Sandalwood" and (*e*) "minor produce." The increase under the first-named sub-head is attributed (1) to the sale of the previous year's stock in *North and South Malabar*, (2) to a brisker demand for timber in the former district and in *South Coimbatore*, (3) to the adjustment during the year of the value of timber sold in previous years in *South Canara, South Coimbatore and the Nilgiris*, and (4) to enhanced rates obtained for timber felled during the year in the *Nilgiris* and that removed from the Karimpoya reserve in *South Malabar*. The increase under "sandalwood" was due principally to the sale of the previous year's stock in *North Coimbatore and the Nilgiris*. The increase under "minor produce" accrued chiefly in the districts of *North Malabar and North and South Coimbatore*. The increase in the first-named district was due to the disposal of a quantity of gumkino remaining unsold out of the stock collected during the previous year; that in *North Coimbatore* was the result of the improved collections, especially of gall-nuts; while in *South Coimbatore*, the increase is accounted for by the unusually large yield of cardamoms and the fact that operations in certain ranges extended over a longer period than usual resulting in the collection of a larger quantity of produce.

3. The heavy deficit under head II was distributed over all the sub-heads. Under (*a*) "Timber", the decrease occurred principally in the districts of *Kistna*, *Kurnool*, *Cuddapah*, *Nellore*, *North Arcot* and *South Coimbatore* and was partly counterbalanced by an increase in *Salem*. The decrease in the three districts first-named was due chiefly to the unfavourable character of the season. The stoppage of the issue of permits for superior classes of timber in certain forests also contributed to the decrease in *Kistna and Kurnool*. In *Nellore* and *South Coimbatore*, the realizations from sales of trees on darkhast lands were smaller than in the previous year, and in the latter district the grant of permits for timber was confined more strictly than usual to *bonâ fide* domestic requirements. In *North Arcot*, the high figure of 1896–97 was due to the transfer from "Land Revenue" to "Forests" of an item of Rs. 9,000 erroneously credited to the former head in previous years. The increase during 1897–98 in *Salem* accrued from sales of trees on darkhast lands and from the leasing out of forest lands on the Shevaroys for coffee cultivation. Under (*b*) "firewood", the deficit occurred in small amounts in many districts and was due mainly to the unusually large amount of revenue realized in 1896–97 in certain districts, notably *North Arcot*, *Trichinopoly*, *Tanjore and North Coimbatore*, and partly to the prevalence of famine in several districts in the *Northern Circle* in which the concessions in regard to free removals granted under the rules framed under section 26 of the Forest Act were largely made use of. The districts of *Ganjám*, *Vizagapatam*, *Gódávari and North Arcot* mainly contributed to the deficit under (*c*) "bamboos". The demand in *Ganjam*, *North Arcot and Gódávari* was slack owing to the unfavourable season in the first two districts and to the large stock remaining in private hands out of the removals of previous years in *Gódávari*. In *Vizagapatam* the stock in accessible tracts is reported to have become exhausted, and bamboos were sold at unusually low rates in the Madgole zamindari forests. The concession of free grazing allowed during the prevalence of scarcity led to a noteworthy decrease of revenue under (*d*) "Grazing" in the districts of *Kistna*, *Kurnool*, *Bellary* and *Cuddapah*. The reduction of rates of grazing fees levied in

Kistna also partly contributed to the decrease. Under (*e*) "Minor produce," heavy deficits occurred in all the three circles, particularly in the *Northern* and the *Central*. The deficit in the *Northern Circle* is attributed to the failure to realize the revenue expected from date trees in *Bellary* and from the sales of Tangedu bark in that district and in *Kurnool* and to delay in the payment of the instalments due on Tangedu leases in *Anantapur*. The bulk of the decrease in the *Central Circle* occurred in *Cuddapah*, *Nellore* and *North Arcot* and is ascribed to the bad season and to want of sufficient competition at sales of minor produce.

4. The increase under "other revenue," items III to V, arose chiefly from (1) the disposals of illicitly-cut red sanders timber confiscated in *Cuddapah*, (2) the detection and composition at higher rates of a large number of forest offences in that district and elsewhere, and (3) the sales of captured elephants and the assessment on lands granted for cultivation in *North Malabar*.

(ii) *Actual receipts of* 1897–98 *compared with the sanctioned estimates of the year.*

5. The actual receipts of 1897–98 fell short of the budget estimate by Rs. 2,36,508 as noted in the margin.

	Rs.
I. Timber, &c., removed by Government Agency.	— 1,12,969
II. Timber, &c removed by consumers or purchasers	— 1,75,817
III to V. Other revenue ...	+ 52,278
Net result ...	— 2,36,508

6. Under head I, there were heavy deficits under the sub-heads (*a*) "Timber" and (*b*) "Firewood" which were partly counterbalanced by increases under the other three sub-heads, viz., "Bamboos," "Sandalwood" and "Minor produce." The deficit under "Timber" occurred chiefly in *South Malabar* and *Cuddapah*. In *South Malabar*, there was a great fall in the market price of teak poles owing, it is said, to the recrudescence of plague in Bombay where the chief demand for teak arises, while in *Cuddapah*, redwood roots and stumps did not command a good price and in consequence, a large quantity remained unsold at the end of the year. There was a noticeable increase under this head in the *Nilgiris* due to the causes already explained in paragraph 2 above.

The deficit under (*b*) "Firewood" was much larger than that under "Timber" and occurred in almost all the districts of the Presidency, notably in *Bellary*, *Cuddapah*, *Nellore*, *North Arcot*, *South Canara*, *the Nilgiris*, *Madura* and *Tinnevelly*. Departmental fellings were stopped in the Sandúru leased forests of *Bellary* for want of demand. In *Cuddapah*, departmental felling was abandoned in favour of the sale of standing growth to contractors. In *Nellore*, casuarina wood was not sold to the extent anticipated, the rates offered having been low. In *North Arcot*, improvement fellings in Mamandur forest were suspended owing to the prevalence of cholera, and the Railway Company did not take over the full quantity of fuel indented for. In *South Canara*, no applications were received for the erection of sandal stills and consequently there was no demand for fuel from that source. In the *Nilgiris*, the Commissariat Department did not indent for the usual supply owing to the movement of troops from Wellington, and in Ootacamund there were unusually large sales by private individuals. The deficit in *Madura* was due mainly to the cessation of departmental fellings; while that in *Tinnevelly* is attributed to slackness of demand and to the proposal to open a depôt at Palamcottah having fallen through for want of a suitable site.

Under (*c*) "Bamboos," there was a small increase which does not call for any special remark.

The increase under (*d*) "sandalwood" was chiefly contributed by the districts of *North Coimbatore* and the *Nilgiris* for the reasons already explained in paragraph 2 *supra*.

Under (*e*) "minor produce", the revenue showed an increase of about Rupees 13,000 in the *Southern Circle* which was almost counterbalanced by decreases in the other two circles. The increase in the *Southern Circle* occurred chiefly in *North Coimbatore* and *South Canara* owing in the former district to the causes explained in paragraph 2 *supra* and in the latter to the manufacture of a large quantity of catechu

and the higher prices realized for that produce. The decreases in the other two circles resulted chiefly from want of demand for gall-nuts in *Cuddapah* and for nux vomica and soap-nuts in *Nellore*, and from the cessation of the departmental collection of grass in *Bellary* where the Commissariat Department made its own arrangements for the supply thereof.

7. The decrease under head II extended to all the sub-heads, but was especially marked under sub-heads (*e*) and (*c*). Under (*a*) "Timber", there was a large deficit in the *Northern Circle* which was to a considerable extent reduced by increases in the other two circles. The causes of the deficit in the *Northern Circle* and of the increase in the *Central Circle*, which was contributed mainly by *Salem*, have been already explained in paragraph 3 *supra*. The increase in the latter circle would have been much greater, had it not been partly counterbalanced by a large deficit in *Cuddapah* which resulted from the unfavourable season and the termination of the lease for the removal of third-class timber in portions of the Pullampet taluk. The increase in the *Southern Circle* was chiefly due to the sale of dead and wind-blown trees in *North and South Malabar* and to increased sales to contractors in the latter district.

The decrease under (*b*) "Firewood" occurred principally in the *Northern Circle* and was partly compensated for by an increase in the *Southern Circle*. The decrease in the *Northern Circle* is attributed to famine and the free removals granted under the rules under section 26 of the Forest Act. The increase in the *Southern Circle* was mainly confined to *North Coimbatore* and *Tinnevelly*. In the former district it accrued from the sale of babul trees growing on padugai lands, while in the latter the increase is attributed to the working of a portion of a fuel coupe on contract, to increased demand, to the realization of a larger amount of revenue than was anticipated from the disposal of tree-growth on darkhast lands and to large sales of firewood consequent on the grant of favourable seigniorage rates to resident ryots.

The deficits under (*c*) "Bamboos" and (*d*) "Grazing" were almost wholly contributed by the districts of the *Northern Circle* and are ascribed to the causes already explained in paragraph 3 *supra*.

The large deficit under (*e*) "Minor produce" occurred in all the three circles, but especially in the Northern Circle. The reasons given in paragraph 3 *supra* account for the decrease in the *Northern* and the *Central Circles*. In the *Southern Circle* the deficit occurred mainly in *North Coimbatore* and was due to the collection of the produce by departmental agency and to the low prices realized from the sales of Avaram (*Cassia auriculata*) and Vembadam (*Ventilago Madraspatana*) barks.

8. Almost all the districts in the Presidency contributed to the increase under heads III to V "Other revenue". The increase is attributed partly to the causes already explained in paragraph 4 above and partly to the better supervision of drift-wood operations in *Gódávari*, to the sale of captured elephants in *South Malabar* and to the revenue realized from the leasing of lands for coffee cultivation on the Anamalais in *South Coimbatore*.

9. The actuals as compared with the revised estimate exhibit the marginally-noted variations. The increase under head I occurred principally under (*a*) "Timber" in the *Southern Circle* for the reasons mentioned in paragraph 2 *supra*. Under II the anticipated revenue was not realized under any of the sub-heads owing to the causes previously explained in the comparison of the actuals with the budget estimate. The deficit under "Other revenue" was due partly to an over-sanguine estimate under the sub-head V (*c*) and partly to the collection of assessment on lands granted for coffee cultivation on the Anamalais having been deferred pending the execution of the lease-deeds.

		Rs.
I	... ...	+ 16,451
II	... .	— 1,10,317
III to V	... ...	— 19,642
Net result	...	— 1,13,508

10. It is observed that the total actual revenue in 1897–98 is but slightly in excess of the latest figures of the revised estimate intimated by telegram to the Comptroller and Auditor-General in B.P., Forest Mis. No. 135, dated 9th March 1898.

Explanatory memorandum of variations between the actuals of 1897–98 and the revised and the budget estimates of that year and the actuals of the previous year under "11. Forest-Expenditure."

(i) *Actual expenditure of* 1897–98 *compared with that of* 1896–97.

The expenditure of 1897–98 as compared with that of the previous year shows an increase of about Rs. 38,500 as noted below :—

—	A. "Conservancy and Works."	B. "Establishments."	Total.
	Rs	Rs.	Rs.
Actuals 1896–97	7,82,504	,51,791	15,34,295
Do. 1897–98	7,57,520	8,15,334	15,72,854
Difference ..	— 34,984	+ 63,543	+ 38,559

2. The decrease under A "Conservancy and Works" occurred mainly under the marginally-noted heads and was partly counterbalanced by an increase of about Rs. 25,000 under VIII-*c* (2) and VI-(*c*). The short expenditure under I-(*a*) was due chiefly to restricted collection of redwood roots in Cuddapah; that under I-(*b*) was distributed in small sums over almost all the districts of the Presidency, particularly in Bellary, Cuddapah, Nellore, South Arcot, Madura and the Nilgiris. The stoppage of felling in the Sandur leased forests of Bellary and in Madura accounted for the decrease in those districts. In Cuddapah and South Arcot the supply of engine fuel to Railway Companies was restricted; while in Nellore it is reported that labour could not be procured owing to the prevalence of fever in the coast villages. In the Nilgiris, there was an absence of demand for firewood and consequently felling operations were curtailed. The fall under II resulted chiefly from the decrease under the corresponding head of receipts. The savings under VIII-(*e*) were due to reduction in expenditure on the Agusti-Nowgam plantation in the Ganjám district and to the contraction of cultural operations in North Arcot owing to the unfavourable season; while those under IX are to be attributed to the fact that the management of the Madgole zamindari forest in the Vizagapatam district was abandoned and consequently no payment was made to the Rani on account of the net revenue derived from the forests as in the previous years. The increased expenditure under VIII-*c* (2) "Survey of India" was necessitated by the fact that two Survey of India Parties worked in this Presidency throughout the year, while that under VI-(*c*) was due (1) to the larger provision made for the supply of Government tents to officers in the Central Circle, (2) to the purchase of a boat for the District Forest-officer, Nellore, and (3) to the expenditure incurred in connection with the setting up of a saw mill in South Coimbatore.

	Rs.
A-I (*a*)	6,000
A-I (*b*)	20,000
II	8,000
VIII (*e*)	8,000
IX	8,000
Total ..	50,000

3. The increased "Expenditure" under B. Establishments was mainly consequent upon the reorganization of subordinate establishments. It was also partly due to the arrival in December 1896 of two Assistant Conservators who consequently drew pay for the full year 1897–98 as against two months in 1896–97.

(ii) *Actual expenditure of 1897-98 compared with the sanctioned estimates of the year.*

4. The variations between the actuals and the budget estimate arranged under the main heads of "A and B" are shown in the margin. There were savings under all the budget heads of A "Conservancy and Works." Under I, the decrease arose chiefly under the sub-head (*b*) "Firewood" for the reasons already explained in paragraph 2 above. The decrease was also due partly to the suspension of improvement fellings in the Mamandur forests of the North Arcot district owing to the prevalence of cholera and the contractor's delay in commencing carting operations in South Canara. The savings under II resulted partly from the deficit under the corresponding head of receipts and partly from the reduction of temporary establishment on the augmentation of the permanent staff. The small decrease under III to V does not call for any remark. The short expenditure under VII "Communications and Buildings" was incurred mainly in the Salem district of the Central Circle where, owing to paucity of hands, the execution of sanctioned works was postponed. Under head VIII, the savings occurred principally under (*a*) "Demarcation," (*c*) (2) "Survey of India charges," (*e*) "Plantations" and (*f*) "Fire Protection." Under "Demarcation" there was a decrease in all the three circles but notably in the Southern. The expenditure under the head was apparently overestimated in some districts when the budget estimate was drawn up, while in others it is reported that it was found necessary to employ the subordinates on more important work and that the blocks constituted into reserved forests fell short of the expected number. The large savings under the "Survey of India charges" were due to the operations having been carried on at a less cost than was anticipated owing apparently to the amalgamaion of the two Survey of India Parties working in this Presidency. The short expenditure under "Plantations" is attributed (1) to the savings effected in the cost of planting and maintenance in North and South Malabar, respectively, (2) to the expenditure on plantations having been restricted in the districts of the Central Circle on account of the unfavourable season and in South Coimbatore and Tinnevelly of the Southern Circle in consequence of the failure of past operations and (3) to the withholding of the payment of municipal taxes on plantations, &c., in the Nilgiris. The decrease under "Fire Protection" was mainly due to the curtailment of fire-protective operations in certain districts and to the reduction in the cost of fire protection in certain others. The savings under VI and IX accrued chiefly in South Coimbatore and were due to the fact that the cost of the sawmill machinery imported from England was not adjusted in the accounts.

		Rs.
	A. "Conservancy and Works."	
I.	Timber, &c., removed by Government Agency	— 48,094
II.	Timber, &c., removed by purchasers	— 7,574
III to V.	Other revenue	— 605
VII.	Communications and buildings ..	— 13,922
VIII.	Protection, improvement, &c., of forests	— 93,072
VI.	Live and dead stock	— 11,713
IX.	Miscellaneous	
	Total ..	— 1,74,980
	B "Establishments."	
I.	Salaries	+ 10,602
II and III.	Travelling allowances and contingencies	+ 12,232
	Total ..	+ 22,834

5. The increased expenditure under B. "Establishments" was necessitated by the reorganization of the subordinate staff and the supply of uniform suits and accoutrements to forest guards appointed thereunder. The increase was, however, partly counterbalanced by savings under salaries and allowances of superior officers due to the absence on furlough of a larger number of officers than was expected and to the lower rates at which exchange compensation allowance was paid.

6. The actuals, as compared with the revised estimate, exhibit a decrease of Rs. 27,000 as noted in the margin. The decrease under A occurred principally under the sub-heads of II, VII-(*a*) and (*b*) and VIII-(*c*) and (*e*) and IX. The explanations furnished for the differences between the budget estimate and the actuals apply more or

	A. "Conservancy and Works."	B. "Establishments."	Total.
	Rs.	Rs.	Rs.
Revised estimate, 1897-98	8,02,000	7,98,000	16,00,000
Actuals, 1897-98, ...	7,57,520	8,15,334	15,72,854
Difference ..	— 44,480	+ 17,334	— 27,146

less to the variations herein. The revised estimate under VII was evidently pitched at too high a figure. The increase under B. "Establishments" was mainly under the sub-heads of I-(*b*) and (*c*) "Salaries of superior officers and subordinate establishments." The budget estimate under "salaries of superior officers" was considerably reduced in the revised estimate to make provision for the increased cost of subordinate establishments, which however exceeded even the amount provided therefor in the revised estimate.

Forest Department, Madras.

Receipts—IX Forest.

Conservators' explanations of variations in the Revised Estimate of 1898–99 and Budget Estimate of 1899–1900, as compared with the sanctioned and revised estimates, respectively, of 1898–99.

[*Note.*—No explanations are given for variations below Rs. 500—*vide* concluding sentence of paragraph 5 of Government Order, No. 1050, Revenue, dated 15th December 1897.]

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1899–1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
I. Timber, &c., removed by Government agency.	(*a*) Timber ..	Rs. Northern Circle. + 1,800 Central Circle. — 7,800 Southern Circle. + 18,600	*Northern Circle.*—An increase of Rs. 2,000 is expected in Ganjám and Kurnool and a decrease of Rs. 200 in Vizagapatam, the net result being an increase of Rs. 1,800. The increase is expected in Ganjám from the sale of last year's stock at Russellkonda depot and in Kurnool from the proposed sale of white-wooded trees at Chelama and of trees felled on block lines. The Collector expects Rs. 3,000 from this source, but the Conservator in the absence of data has reduced it to Rs. 1,000. The decrease is anticipated in Vizagapatam where demand for Government timber has abated as merchants obtain good timber from Madgole estate forests at less than Government rates. *Central Circle.*—The fall in price of red-wood roots and stumps and suspension of departmental collections in Badvel range for pressure of other works such as protection and demarcation in the Cuddapah district explains a decrease of Rs. 4,000 in that district. The suspension of improvement fellings and absence of demand for casuarina poles in the North Arcot district account for a reduction of Rs 1,500. In South Arcot a reduction of Rs. 2,600 was made owing to suspension of selection fellings. *Southern Circle.*—An increase of Rs. 31,000 is expected from North and South Malabar and a decrease of Rs. 12,400 in the Nilgiris, North and South Coimbatore, Madura and Tinnevelly, leaving a net increase of Rs. 18,600. The increase is expected from the collection of balance of sale money for the last year's timber and from the disposal of current year's fellings in North Malabar and from the sale of last year's saplings and timber felled in coupe No. 3 of Karimpoya reserve in South Malabar. The decrease is anticipated chiefly (1) in the Nilgiris from giving up on contract the cutting of dry teak poles from the Moyar forests, from less amount expected from improvement fellings and to non-cutting of black-wood for want of demand, (2) in North Coimbatore for want of demand, (3) in South Coimbatore from the delay in setting up machinery and consequently less quantity of timber to be sawn; and in Madura from the substitution of selling timber and wood standing to contractors in place of departmental operations.	Rs. Northern Circle. + 2,950 Central Circle. + 1,600 Southern Circle. + 63,400	*Northern Circle.*—The increase occurs mainly in Kurnool and Vizagapatam, but slightly in Bellary and Kistna, partly abated by a decrease of Rs. 1,000 in Ganjám. The increase is expected in Kurnool from improved arrangements to be made for working the Nallamalai forests, in Vizagapatam from the possible supply of sleepers to the East Coast Railway from the agency forests and in Bellary from larger supply of babul timber to the Ordnance Department and from extended fellings to be carried on in Sanduru leased forests. In Ganjám the current year's revised estimate being swelled by the returns expected from the sale of last year's stock at Russellkonda depot, there will be a fall in receipts next year when departmental operations will be restricted to cover the demand from the Ordnance Department for sál timber. In Kurnool Rs. 1,40,000 was estimated by the Collector who made various proposals for systematic working of the Nallamalai forests, but subsequently rightly withdrew them. The Conservator considers it advisable to adopt the revised estimate with a slight excess *Central Circle.*—The increase occurs mainly in Salem as sales of a larger quantity of first-class and other timbers are expected in that district. *Southern Circle.*—An increase of Rs. 65,300 is expected in South Canara, North and South Malabar, the Nilgiris and South Coimbatore and a decrease of Rs. 1,900 in North Coimbatore, Madura and Tinnevelly. The increase is chiefly anticipated from the supply of sleepers to the Madras Railway from South Canara, North and South Malabar and South Coimbatore; from the sale of greater quantity of timber to be cut in South Malabar according to sanctioned working plans; from larger sales of teak and miscellaneous timber from sale depots in South Coimbatore; and from the sale of black-wood and larger quantity of dry teak and vengai in the Nilgiris. The decrease occurs chiefly in North Coimbatore where no departmental operations are proposed to be carried out, the stock in the depots remaining unsold for want of demand.

Conservators' explanations of variations in the Revised Estimate of 1898–99 and Budget Estimate of 1899–1900, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1899–1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
I. Timber, &c., removed by Government Agency—*cont.*	(*b*) Firewood and charcoal.	Rs. Northern Circle — 150 Central Circle — 9,000 Southern Circle — 27,500	*Northern Circle.*—Though the difference is small, the variations in some of the districts are large and require explanation. There is a decrease of Rs. 4,000 in Kurnool almost made good by an increase in Bellary. In Kurnool the decrease is owing to the abandonment of the proposal to supply Kurnool water-works with fuel, the Municipality having arranged for its requirements elsewhere, while in Bellary the increase is expected from increased felling operations undertaken in Sanduru leased forests to give effect to the sanctioned working plan. *Central Circle.*—In Nellore a reduction of Rs. 3,700 was made as a less quantity of casuarina wood is proposed to be cut. In North Arcot Rs. 5,900 has been reduced owing to the abolition of departmental fellings at Mamandur for want of demand for fuel. *Southern Circle.*—The decrease occurs chiefly in the Nilgiris and Madura but slightly in North and South Coimbatore and Tinnevelly. The large deficit in the Nilgiris is due to the reduction in rates of sales both to the public and Commissariat and to the demand in Ootacamund not having yet answered the expectations formed; while that in Madura is attributed to the change of system as explained above for timber and to the revised figures being based on actuals of previous year. The decrease in North Coimbatore is owing to the unreserving of two reserves and to the proposal to sell the trees thereon standing. In South Coimbatore it is due to the proposal to work certain coupes by contractors instead of departmentally—also to non-manufacture of charcoal in the Méttupálaiyam range. The district estimate has however been raised as the reasons given are inadequate. The estimate in Tinnevelly has been reduced with reference to past actuals.	Rs. Northern Circle + 1,750 Central Circle + 88,900 Southern Circle + 10,000	*Northern Circle.*—The increase is in Kurnool owing to the causes explained under (*a*) timber. *Central Circle.*—The increase is entirely due to departmental supply of fuel to the Madras Railway in Salem. *Southern Circle.*—The increase is provided for chiefly in South Canara, the Nilgiris, South Coimbatore and Tinnevelly. In the Nilgiris and Tinnevelly it is based on the probable increased demand. In South Canara it is expected to be realized from the sale of wind-falls and thinnings in the Ullal and Tannirbhavi plantations, while in South Coimbatore it is anticipated from the sale of greater quantity of fuel from the Bollampatti range. The Conservator would, however, remark that the large increase proposed in the Nilgiris is opposed to the remarks made in the plan of operations as to prospects and is hardly justified by this year's probable results. It has therefore been reduced to Rs. 30,000.
	(*c*) Bamboos ..	Northern Circle + 50 Central Circle — 700 Southern Circle + 4,200	.... *Central Circle.*—The decrease occurs in North Arcot and Salem and is due to less demand for bamboos. *Southern Circle.*—The increase is chiefly due to better rates expected in South Malabar and to increased demand in North Coimbatore. But this will be partly reduced by the abandonment of departmental operations in the Chinnar workin. Circle in South Coimbatore, the previous year's operations having proved a financial failure.	Northern Circle — 100 Southern Circle + 4,400	*Southern Circle.*—The increase is expected (1) in North Malabar from the departmental collection and sale of bamboos floated to Nanjangod and Tellicherry, (2) in South Malabar from the greater number of bamboos to be used for floating saplings and from the higher rates to be obtained for them, and (3) in North Coimbatore from the gradual expansion of sales since the introduction of the departmental collections.
	(*d*) Sandalwood.	Southern Circle + 200	....	Central Circle — 300 Southern Circle + 7,300	*Southern Circle.*—The increase is due to the cutting and sale of a larger number of mature trees found in the Satyamangalam range.

Conservators' explanations of variations in the Revised Estimate of 1898–99 and Budget Estimate of 1899–1900, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1899–1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
I. Timber, &c., removed by Government agency—*cont.*	(*c*) Minor produce.	Rs. Northern Circle. — 200 Central Circle. — 400 Southern Circle. + 8,000	*Southern Circle.*—The increase is expected from the increased collection of gall-nuts and other minor produce in North Coimbatore.	Rs. Northern Circle. — 250 Central Circle. + 500 Southern Circle. + 7,900	*Southern Circle.*—The increase occurs in South Canara, North Malabar, the Nilgiris and North Coimbatore. In South Canara an increase in the price of catechu is expected, while in North Malabar the collection and sale of sun dried gum-kino is expected to realize a better price than that obtained for boiled kino. In the Nilgiris it is proposed to collect the produce departmentally on account of low rates offered. The good crop of gall-nuts and seakoy is expected to fetch a larger amount of revenue in North Coimbatore.
II. Timber, &c., removed by consumers or purchasers.	(*a*) Timber ..	Northern Circle — 15,000 Southern Circle. + 5,400	*Northern Circle.*—Gódávari, Kurnool, Kistna and Bellary contribute to the decrease—the first two districts Rs. 5,000 each, and the last two districts Rs. 3,000 each. On the other hand Ganjám shows an increase of Rs. 1,000, while Vizagapatam and Anantapur retain the sanctioned estimate figures. In Gódávari most of the stock of marketable maddi and yegishi in Bhadráchalam sub-division has been removed. This and the uncertainty of the market are the causes of the fall. The Collector expects only Rs. 31,200 to be realized against Rs. 40,000 budgeted for; but the figure has been raised by the Conservator to Rs. 35,000 in view of the increased demand likely to arise on account of the favourable character of the season. In Kurnool and Bellary the estimate is based on past and latest actuals, while the deficit in Kistna is expected from the closure of Mutukur reserved forest to the felling of superior kinds of timber. In Ganjám better returns are expected from sál timber for Railway sleepers for which there is great demand. *Southern Circle.*—An increase of Rs. 7,900 is expected in North and South Malabar, the Nilgiris, North Coimbatore and Madura, but this will be partly counterbalanced by a decrease in South Canara and South Coimbatore. The increase is due chiefly (1) in North Malabar to increased felling of dead-wood and to thinnings made by contractors paying a fixed price per acre for the produce, (2) to the sale of dry teak on contract from the Moyar forests, and (3) in Madura to the cessation of departmental operations and their replacement by sale of timber and wood to contractors standing, and to the sale of a larger timber of trees on darkhast lands and tank-beds. The decrease is due chiefly to the revision of the estimate in South Coimbatore with reference to past actuals.	Northern Circle. — 10,000 Central Circle. — 900 Southern Circle. — 1,100	*Northern Circle.*—The fall occurs in Gódávari where the stock of teak timber on unreserved lands in Bhadráchalam has almost run out. The Collector expects only Rs. 21,950 which is a very low figure and has been raised to Rs. 25,000 by the Conservator in view of the possibility of the requirements of the public for timber being met from reserved forests. *Central Circle.*—The decrease occurs in Nellore and South Arcot and is due to past actuals. *Southern Circle.*—There is a decrease of Rs. 3,300 and an increase of Rs. 2,200 leaving a net decrease of Rs. 1,100. The decrease is chiefly expected (1) in the Nilgiris from sale of dead-trees alone; (2) in South Coimbatore from restricting the issue of permits for timber to *bonâ fide* ryots; and (3) in Madura from less amount of revenue expected from the sale of trees on darkhast lands. The increase is anticipated in North Malabar from the removal of greater quantity of dead-wood by contractors and removal by them of trees marked for thinning in the improvement areas; in South Malabar better price is expected from the sale of standing stock in 80 acres in coupe I of the Karimpoya reserve and from the working of timber by contractors in Amarampalam and Palghat.

Conservators' explanations of variations in the Revised Estimate of 1898–99 and Budget Estimate of 1899–1900, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1899–1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
II. Timber, &c., removed by consumers or purchasers—*cont.*	(*b*) Firewood ..	Rs. Northern Circle. — 18,000 Central Circle .. — 34,150 Southern Circle. + 7,200	*Northern Circle.*—The decrease occurs in all the districts except Kurnool where the sanctioned estimate remains unaltered. Gódávari contributes Rs. 8,000, Kistna Rs. 5,000, Vizagapatam Rs. 2,000 and the other three districts Rs. 1,000 each. In Gódávari no produce will be sold as originally proposed in Devancheruvu reserve which is not fit for cutting; but this accounts for a deficit of only Rs. 2,000, while to the budget proposals being over-sanguine is attributed the deficit of Rs. 6,000. The increased returns originally anticipated in Kistna will not be realized, as the channel from Masulipatam to Divi has not been cleared of silt. In Vizagapatam the concessions allowed under section 26 rules having been widely advertised are extensively availed of; hence the decrease. In Ganjám, Bellary and Anantapur the receipts are estimated with reference to latest and past actuals. *Central Circle.*—The reduction was made in all the districts except Chingleput and North Arcot where the sanctioned estimate has been raised. The absence of demand for fuel from the Railway in Cuddapah accounts for the fall in that district. The expected decrease in Nellore and Trichinopoly is based on past actuals and that in South Arcot on absence of demand for fuel from public. In Tanjore the crediting of sale-proceeds of trees, &c., on village poramboke to Land Revenue Miscellaneous accounts for the decrease. The departmental supply of fuel to Madras Railway accounts for the large decrease in Salem. The increase in Chingleput and North Arcot is due to past actuals and to abnormal sales of coupes in North Arcot district during the year. *Southern Circle.*—The increase is expected from the increased demand in North Coimbatore and from the sales of coupes and issue of permits in Madura. The district estimate for Madura has been raised because the decrease made under I (*b*) is in excess of the increase proposed under II (*b*) by Rs. 10,100 and is not at all justified. In a district like Madura where the demand for firewood is so enormous it is inconceivable that so small a revenue should be realized.	Rs. Northern Circle. + 1,000 Central Circle .. — 1,900 Southern Circle. + 2,800	*Northern Circle.*—The increase is in Gódávari and Anantapur and is expected in the former from the opening of coupes to felling in certain ranges and in the latter from better sales of firewood in reserves. *Central Circle.*—The reduction was made with reference to past actuals. *Southern Circle.*—There is an increase of Rs. 4,500 in South Canara, North Coimbatore and Madura and a decrease of Rs. 1,700 in South Coimbatore and Tinnevelly leaving a net increase of Rs. 2,800. The increase is expected from the additional number of blocks taken up by contractors for cutting of fuel in South Canara, while that in Madura is anticipated from the sales of fuel from coupes. In North Coimbatore the estimate has been based on the revised estimate allowing for the gradual expansion. The decrease in Tinnevelly is due to smaller sales.
	(*c*) Bamboos ..	Rs. Northern Circle. — 13,000 Central Circle .. — 200 Southern Circle. + 900	*Northern Circle.*—The decrease is estimated at Rs. 9,000 in Gódávari where no large removals will take place because of a large quantity of previous year's removals remaining in stock with the merchants; Rs. 2,500 in Ganjám and Kurnool consequent on short returns realized in the first four months of the year. Rs. 1,000 in Vizagapatam on account of facilities afforded to merchants by the opening of Madgole forests which are resorted to for bamboo supply; and Rs. 500 in Kistna owing to short demand for Kondapalli bamboos. *Southern Circle.*—The increase is expected mainly in North Coimbatore due to the revised estimate having been based on the past actuals.	Rs. Northern Circle. + 1,300 Central Circle .. + 600 Southern Circle. + 1,400	*Northern Circle.*—The increase occurs in Kurnool and Ganjám where better returns are expected from increased demand. *Central Circle.*—The increase is mainly in the South Arcot district from the lease of bamboos on the Tenmalai javadi slopes and Chekkadi hills of the Tiruvannámalai range. *Southern Circle.*—The increase is chiefly expected in South Coimbatore where it is proposed to give on contract the right to fell bamboos in ten coupes of the Sholakarai Working Circle.

Conservators' explanations of variations in the Revised Estimate of 1898–99 and Budget Estimate of 1899–1900, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1899–1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
II. Timber, &c., removed by consumers or purchasers—*cont.*	(*d*) Grazing ..	Rs. Northern Circle. — 2,500 Central Circle. + 200 Southern Circle. + 8,000	*Northern Circle.*—A decrease of Rs. 7,000 is expected in Kistna and a further decrease of Rs. 1,000 in Vizagapatam and Anantapur, but this decrease will be almost made good by an increase of Rs. 3,000 in Gódávari, Rs. 2,000 in Kurnool and Rs. 500 in Ganjám. In Kistna the Collector expects no decrease, but the Conservator considers that the revenue budgeted for will not be realized on account of reduction in grazing rates. In Vizagapatam and Anantapur the estimate is based on past actuals which are disappointing; on the other hand, the increase in Gódávari will result from better supervision to be exercised over delta cattle and from increased rates to be levied in Ellore range; in Kurnool from Nallamalais being treated as special tract in which enhanced rates will be charged and in Ganjám from increased returns consequent on better supervision. *Southern Circle.*—The increase is chiefly expected in North Coimbatore from the exercise of better check and increased rate of fees, and in Madura from the better check exercised consequent on the increase of establishment and from the facilities afforded to ryots by authorising village munsifs to issue permits.	Rs. Northern Circle. + 10,000 Central Circle. + 4,800 Southern Circle. + 2,100	*Northern Circle.*—The increase is contributed by Kurrool, Gódáva i, Vizagapatam and Anantapur, but notably by Kurnool (Rs. 7,000) where it is proposed to divide the forests into blocks and regulate grazing. The reasons given in the revised estimate apply here also for the increase in Gódávari. In Vizagapatam the levy of higher rates of fees will result in better returns, while in Anantapur the increase is attributed to better supervision. *Central Circle.*—The increase is expected from South Arcot and Salem from better supervision. *Southern Circle.*—There is an increase of Rs. 2,800 and a decrease of Rs. 700. The increase is chiefly expected in North Coimbatore and is due to the causes explained under revised estimate.
	(*e*) Minor produce.	Rs. Northern Circle. — 14,000 Central Circle. — 10,800 Southern Circle. — 12,100	*Northern Circle.*—A deficit of Rs. 32,000 is expected, Rs. 20,000 in Kistna where the receipts from date tapping were over-estimated only Rs. 5,080 being expected against Rs. 30,000 budgeted; Rs. 5,000 in Kurnool owing to poor prices fetched in minor produce sales; Rs. 4,000 in Gódávari where the proposal to levy seigniorage on minor produce coming from Rampa has not yet been sanctioned and Rs. 3,000 in Vizagapatam where seigniorage on tamarinds and mangoes exported from Palkonda hills has been abolished and the collection of seigniorage will for want of competition be undertaken departmentally. The above deficit will be partly covered by increased receipts in Anantapur from collection of the previous year's outstandings on account of Tangedu leases. *Central Circle.*—The decrease is spread over Nellore, North Arcot and Trichinopoly. In Nellore the Tangedu sales have been a failure owing to combination amongst bidders. A fall is expected under revenue from mica. The fall in North Arcot and Trichinopoly is due mainly to unfavourable season and to stoppage of the grant of manure leaves in certain ranges in the latter district. *Southern Circle.*—The decrease is expected in South Canara (Rs. 9,000), the Nilgiris (Rs. 300), North Coimbatore (Rs. 800) and South Coimbatore (Rs. 2,000). The large decrease in South Canara is due to the sanctioned budget figure having been based on the minor produce sales of last October which fetched very low prices; consequently the amount realized was less than half the revenue expected. Moreover the lessees of the cardamom forests have resigned and this will cause a further fall in revenue. The low rates prevailing from Avaram bark in North and South Coimbatore and the low amounts offered for Vembadan bark in the latter district account for the decrease in those districts.	Rs. Northern Circle. — 4,000 Central Circle. + 17,050 Southern Circle. + 1,900	*Northern Circle.*—Bellary and Anantapur show a reduction of Rs. 5,000 each. Kistna and Gódávari an increase of Rs. 6,000. In Bellary and Anantapur the current year's returns are swelled by the collection of Tangedu outstandings. The increase is expected in Kistna from date and palmyra tapping which it is believed will be carried on on large scale and in Gódávari from levy of seigniorage on produce exported from agency tracts. *Central Circle.*—Cuddapah is expected to give Rs. 4,000 more provided it resumes its normal condition. Nellore Rs. 9,600 by leasing out extensive areas for Tangedu bark. The balance is expected from South Arcot and Salem with reference to past actuals. *Southern Circle.*—An increase of Rs. 3,100 is budgeted for in South Canara (Rs 1,000), North Coimbatore Rs. 300), South Coimbatore (Rs. 1,000) and Madura (Rs. 800) and a decrease of Rs. 1,200 in the Nilgiris. The increase is chiefly expected from better demand in South Canara, South Coimbatore and Madura and from sale of manure leaves from the latter district. The district estimate for South Canara has been reduced with reference to past actuals, while that for South Coimbatore has been raised by Rs. 1,500 as the present low rates are hardly likely to continue. The decrease in the Nilgiris is owing to the proposed collection of produce departmentally for want of proper tenders.

Conservators' explanations of variations in the Revised Estimate of 1898–99 and Budget Estimate of 1899–1900, &c.—*cont.*

Budget head.	Sub-head.	Revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1899–1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
III. Confiscated drift and waif wood.	....	Rs. Northern Circle. + 900 Central Circle. + 220 Southern Circle. — 400	*Northern Circle.*—Expected from better arrangements made for drift wood sales in Gódávari.	Rs. Northern Circle. + 200 Central Circle. + 320 Southern Circle. + 100	
V. Miscellaneous.	....	Northern Circle. + 100 Central Circle. + 130 Southern Circle. — 5,000	*Southern Circle.*—The variations under this head chiefly occurs under (*e*). The decrease is expected chiefly in North Malabar which will partly be reduced by an increase in Madura and Tinnevelly from the collection of assessment on podaval cultivation and from composition fees and shooting licenses in the former and from raising the estimate of the latter district with reference to past actuals. The decrease in North Malabar is due to less number of elephants captured. The district estimate has been cut down as no credit can be given for the animals transferred from one district to another in the same circle.	Northern Circle. — 1,850 Central Circle. + 330 Southern Circle. — 16,200	*Northern Circle.*—The decrease occurs in Bellary, Kurnool and Ganjám, partly counterbalanced by an increase in Anantapur. In Bellary the introduction of tree-tapping system has reduced the number of offences and consequently the composition fees. In Kurnool and Ganjám it is considered likely that the number of forest offences will be reduced with the increased supervision which the augmented establishment will afford. The increase in Anantapur is expected from fines inflicted in date tapping cases. *Southern Circle.*—There is an increase of Rs. 9,100 and a decrease of Rs. 25,300 leaving a net deficit of Rs. 16,200. The decrease is expected chiefly in South Coimbatore where the disposal of applications for Anamalai lands for coffee cultivation depends on the orders of Government on the recent reference. In South Malabar it is due chiefly to the less amount from elephant hire expected to be obtained. The increase in North Malabar is chiefly anticipated from the sale of new elephants.

FOREST DEPARTMENT, MADRAS.

Expenditure—11. *Forest*—*A.* "*Conservancy and Works.*"

CONSERVATORS' explanations of variations in the Revised Estimate of 1898–99 and the Budget Estimate of 1899–1900, as compared with the sanctioned and Revised Estimates of 1898–99, respectively.

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1899–1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
I. Timber, &c., removed by Government agency.	....	Rs. Northern Circle + 3,750 Central Circle — 9,090 Southern Circle — 4,100	*Northern Circle.*—The increase under (*a*) timber is justified by the increase under the corresponding head of receipts; under (*b*) firewood an increase of Rs. 5,050 is provided for in Bellary to meet the cost of departmental fellings undertaken in Sanduru leased forests and also to cart the felled produce to Bellary town for sale, but there is a decrease of Rs. 2,000 not wanted in Kurnool. *Central Circle.*—The reduction is mainly due to causes already explained under the several sub-heads of I Receipts. *Southern Circle.*—The revised estimate under the several sub-heads has been regulated generally with reference to remarks under the corresponding heads of receipts. An increase of Rs. 2,000 has been provided for in North Malabar for preparing a number of sleepers as an experiment to see how the work can be carried on and what difficulties are likely to present themselves when work is attempted on a much larger scale.	Rs. Northern Circle + 1,420 Central Circle + 57,200 Southern Circle + 26,700	*Northern Circle.*—The increase is due to the causes explained under receipts. *Central Circle.*—The increase is entirely due to causes explained under I (*b*) Receipts. *Southern Circle.*—The increase occurs under all the sub-heads and is provided chiefly for the sleepers to be supplied to the Railway from South Canara, North and South Malabar and South Coimbatore for larger timber operations generally; for the cutting and stacking of fuel in certain coupes of Chinnar and extension of Sholakarai working circles in South Coimbatore; for the pay of tannadars sanctioned in connection with transit rules in North Coimbatore; for the cutting of greater quantity of bamboos in North Malabar and North Coimbatore; and for the increased departmental collection of minor produce in the Nilgiris and South Coimbatore.
II. Timber, &c., removed by consumers or purchasers.	....	Rs. Northern Circle — 700 Central Circle — 50 Southern Circle — 1,000	*Northern Circle.*—The decrease is owing to non-employment of certain coupe watchers in Vizagapatam and to the employment of permit-checking establishment in Gódávari on lower pay than originally proposed. *Southern Circle.*—A saving of Rs. 2,000 is expected in South Coimbatore from less number of watchers sanctioned and less amount of commission to be paid. But this will be partly counterbalanced by an increase required in North Coimbatore for payment of increased grazing commission to permit-issuing officers and for the pay of a special establishment of two departmental permit-issuing officers recently sanctioned.	Rs. Northern Circle + 2,720 Central Circle — 150 Southern Circle + 1,600	*Northern Circle.*—The increase is consequent on the provision made in Kurnool and Ganjám for employment of some additional establishment and for payment of commission to the village officers to be entrusted with permits-checking and issuing work. *Southern Circle.*—The increase is provided for chiefly in Madura to meet the increased amount of commission to be paid to permit-issuing officers.
III. Confiscated drift and waif-wood.	....	Rs. Northern Circle + 370 Central Circle — 40 Southern Circle + 100		Northern Circle + 20 Central Circle + 130 Southern Circle — 200	
V. Rent of leased forests.	....	Southern Circle + 1,500	*Southern Circle.*—The increase is due to the payment to the lessees of jenmis in South Malabar, kuttikanam due from 1894–95 which was withheld pending settlement of a boundary dispute; and also kuttikanam on trees felled in Ramalur reserve was not provided for in the budget.	Southern Circle — 1,50	*Southern Circle.*—Due to less amount of kuttikanam to be paid as the payment of the old dues being made this year.

Conservators' explanations of variations in the Revised Estimate of 1898–99 and the Budget Estimate of 1899–1900, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1899–1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
VI. Live and Dead-stock.	(*a*) Purchase of cattle.	Rs. Southern Circle — 1,800	(*a*) *Southern Circle.*—Due chiefly to less number of captures expected in North Malabar, the elephant-catching operations having been temporarily suspended during the absence of the District Forest-officer on privilege leave.	Rs. Southern Circle + 1,800	*Southern Circle.*—Provision has been made for the digging and repairing of pits and for capturing elephants mainly in North Malabar.
	(*b*) Feed and keep of cattle.	Northern Circle + 250 Southern Circle — 100		Northern Circle — 200 Southern Circle + 400	
	(*c*) Stores, tools and plant.	Northern Circle — 150 Central Circle + 900	(*c*) *Central Circle.*—The increase represents the cost of repairs to the tramway and to surveying instruments in the Cuddapah district, the cost of a new boat for the casuarina plantation range officer, Nellore district, the cost of saws purchased in the Chingleput district and cost of Mr. Peake's tent purchased by Government. *Southern Circle.*—*Note.*—The cost of machinery supplied to South Coimbatore has not yet been adjusted in the accounts of last year by the Accountant-General, but if it were to be done this year, Rs. 19,000 approximately has to be provided under this sub-head.	Northern Circle + 500 Central Circle + 3,170	(*c*) *Northern Circle.*—Provided for the purchase of certain survey instruments required in Kurnool. *Central Circle.*—The increase occurs mainly in the Nellore district to meet the cost of tramway materials and weigh-bridge for the Sriharikota range.
VII. Communications and buildings.	(*a*) Roads and bridges.	Rs. Northern Circle — 1,150 Central Circle — 1,050 Southern Circle — 5,000	*Northern Circle.*—A saving of Rs. 1,050 is expected in Vizagapatam and a further saving of Rs. 900 in Ganjám and Kurnool partly abated by an increase in Gódávari. In Vizagapatam it is proposed to defer budgeted road works and push on demarcation; in Ganjám the allotment provided for Roguda-Dahadi road will be utilized in watering the casuarina plantation at Agustinowgam and in Kurnool the full amount applied for by the Collector has not been allowed in view of the short progress made in the first four months of the year. The increase in Gódávari is required to meet the cost of certain works sanctioned but left uncompleted last year. *Central Circle.*—The reduction is made in Salem as the present establishment could not carry out all the works during the year. *Southern Circle.*—The saving is anticipated chiefly in South Malabar, the Nilgiris and North Coimbatore. In South Canara the construction of a road in the Uppinangadi range is proposed to be postponed, while in the Nilgiris the construction of the Sirur road in Ebbanad is not likely to be carried out as Mr. Barclay of Ebbanad is not in a position to fulfil the undertaking he made to construct a road which was to meet it. In North Coimbatore the construction of the Talamalai-Dhinbum road has been abandoned owing to the proposed railway line from Satyamangalam to Nanjangode, and the preparation of estimates in Bhavani and Kollegal ranges is being delayed as the attention of the establishment is otherwise fully engaged with the survey work by the Survey of India Party.	Rs. Northern Circle + 8,200 Central Circle + 450 Southern Circle + 5,200	*Northern Circle.*—The increase occurs in Gódávari (Rs. 3,500), Kistna (Rs. 3,000), Kurnool (Rs. 1,400), Ganjám (Rs. 800) and Anantapur (Rs. 700), partly counterbalanced by a decrease of Rs. 900 in Bellary and Vizagapatam. In Gódávari provision is made for two roads in Rajahmundry range, two in Peddapur and a bridle-path in Yernagudem and also for the possible construction of a few roads in Bhadrachalam sub-division. In Kistna it is proposed to construct seven roads nearly forty miles in length in different ranges. In Kurnool Rs. 5,600 is wanted for making three new roads, Rs. 3,000 for alignments and Rs. 5,400 for the upkeep and repair of existing roads, but the Conservator considers the programme very large and has reduced the provision from Rs. 14,000 to Rs. 9,000. In Ganjám the increase is required for the construction of Roguda-Dahadi road budgeted during the current year but not taken up, and in Anantapur provision is made under Conservator's instructions for certain roads to open up the forests. The savings in Bellary and Vizagapatam are due to the proposal to confine operations to the upkeep and repair of existing road. *Southern Circle.*—An increase is provided for in South Canara, North and South Coimbatore and Madura, which is partly reduced by a decrease chiefly in Tinnevelly where no important roads are proposed to be carried out. The increase is for the following works:— (1) for the construction of Jadkal-Mahabari road, in South Canara. (2) for the conversion of five miles of the Gundila valley trace into a cart-track in North Coimbatore. (3) for the construction of feeder roads to the Anamalai main road in South Coimbatore. (4) for the construction of important roads urgently required in Madura, for which a lump sum has been provided in the circle budget.

Conservators' explanations of variations in the Revised Estimate of 1898–99 and the Budget Estimate of 1899–1900, &c.,—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1899–1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
VII. Communications and buildings—*cont.*	(*b*) Buildings..	Rs. Northern Circle. + 3,310 Central Circle. + 4,480 Southern Circle. + 3,400	*Northern Circle.*—The increase mainly occurs in Anantapur and Kurnool and is required in the former for the construction of a rest-house at Nyalakota and in the latter for the completion of last year's incomplete work. *Central Circle.*—The expenditure on repairs during 1897–98 in the Cuddapah and Nellore districts was small and so it was found necessary to repair during the year most of the buildings. This and the increased cost for the construction of the Pálmanér rest-house in the North Arcot district and the amount required to complete the construction of certain buildings that were left incomplete in 1897–98 in the Salem district account for the increase. *Southern Circle.*—The increase is proposed (1) for the completion of the Begur rest-house in North Malabar within the year plenty of labour being available, (2) for the completion of the Anaipadi Foresters' quarters and kitchen to Mount Stuart rest-house in South Coimbatore; and (3) for the completion of the incomplete buildings of last year and for improvement and repairs to existing buildings urgently required in Madura.	Rs. Northern Circle. + 8,300 Central Circle. — 920 Southern Circle. + 7,500	*Northern Circle.*—Gódávari and Kurnool contribute largely to the increase, but Kistna, Vizagapatam and Bellary also to a small extent. In Gódavari the construction of 7 rest and inspection houses, 1 range house at Mariguden, 1 forester's house and 45 guards' and tannah huts in various ranges is proposed and in Kurnool it is proposed to construct 8 inspection camps in Nallamalais at Rs. 1,000 each and to Rs. 3,000 on repairs. The amount proposed by the Collectors in these two districts has been slightly reduced by the Conservator. The increase in other districts is due to the proposed construction of 5 range camps in Kistna, a range house in Vizagapatam and an inspection bungalow in Bellary. *Central Circle.*—The remarks under the revised estimate explains the decrease under this head. *Southern Circle.*—The increase is mainly provided for (1) in South Canara for the construction of rest-houses at Utur and Hattiadku and a number of guards' huts; (2) in North Malabar for the construction of a double serambi with out-houses, &c., at Nulpuya; (3) in South Malabar for the conversion of the old range quarters into District Forest-office and for the construction of a tiled store-shed and quarters for the range clerk at Mundankadavu and a rest-house with out-houses in the Attapadi valley; (4) in the Nilgiris for improving the buildings at Mudumalai and Tippeadu and for erection of a small station within the tract recently acquired from Mysore; (5) in North Coimbatore for the construction of out-houses but the provision made for the Arabagini rest-house has been struck out; (6) in South Coimbatore for the construction of a rest-house at Sirukundru on the Anamalais and of office buildings at Navakarai and Dhalli; (7) in Tinnevelly for the construction of Shengulturai rest-house and out-houses and for building a line of guards' huts at Pulicorigudi and Shengalmari. The provision made in the district estimate for North Malabar for the new District Forest-office has been cut out as the building is to be constructed under the agency of the Public Works Department.
	(*c*) Other works.	Rs. Central Circle. + 520 Southern Circle. + 4,700	*Central Circle.*—The construction of wells for the Horsleykonda bungalow in the Cuddapah district and for two rest-houses in the Chingleput district and the completion of certain incompleted wells of 1897–98 in the Salem district account for the increase. *Southern Circle.*—The increase is required chiefly in South Coimbatore for the completion of the special works at Mount Stuart in connection with the installation of machinery.	Rs. Northern Circle. + 100 Central Circle. — 50 Southern Circle. — 5,500	*Southern Circle.*—The decrease is chiefly due to the completion of the special works in South Coimbatore during the current year and to no wells proposed to be sunk in North Malabar the chief requirements having been already met with.

Conservators' explanations of variations in the Revised Estimate of 1898–99 and the Budget Estimate of 1899–1900, &c.,—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1899–1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
VIII. Demarcation, improvement and extension of forests.	(*a*) Demarcation.	Rs. Northern Circle + 4,270 Central Circle + 2,200 Southern Circle + 1,200	*Northern Circle.*—Required for cutting certain block lines in Kurnool considered very important and for demarcating various reserves in Vizagapatam. *Central Circle.*—The increased area of reserved forests in the Nellore and South Arcots districts to be demarcated accounts for the increase. *Southern Circle.*—The increase is required in South Malabar for the demarcation of the Attapadi valley in Palghat range and for re-opening old boundaries in the Nilambur range left incomplete last year.	Rs. Northern Circle. + 130 Central Circle. — 2,300 Southern Circle. — 600	*Central Circle.*—The decrease occurs mainly in Chingleput and South Arcot where most of the reserves will have been demarcated before the close of the current year. *Southern Circle.*—There is a decrease of Rs 1,900 and an increase of Rs. 1,300 leaving a net saving of Rs. 600. The decrease occurs in South Malabar and North Coimbatore due to the completion of the work and the increase in North Malabar is mainly provided for the final demarcation of Padri, Periya and Kanoth reserves.
	(*b*) Cost of Forest Settlement and compensation for lands and rights.	Rs. Northern Circle. — 670 Central Circle. + 700 Southern Circle. — 300	*Northern Circle.*—A saving of Rs. 1,500 is expected in Vizagapatam, Gódávari and Bellary, partly counterbalanced by an increase of Rs. 830 in Kistna where it is proposed to acquire certain fields in Budavada reserve extensions. The estimate in the first three districts is based upon expected progress in settlement. *Central Circle.*—Payments towards certain tope claims in the Nellore district and the anticipated purchase of certain claims in four large blocks in Pálmanér, North Arcot district, now under settlement account for the increase.	Northern Circle. — 630 Central Circle. — 750 Southern Circle. — 1,300	*Northern Circle.*—The same remarks in the revised estimate for the decrease apply here also. *Central Circle.*—Only a few claims are expected to be put in. *Southern Circle.*—It is not expected that rights or lands will be acquired during next year to any extent.
	(*c*) Surveys— (1) Local surveys.	Northern Circle. + 500 Central Circle. — 770 Southern Circle. — 1,400	*Northern Circle.*—Required for employment of certain additional lascars in Kistna to the existing staff being found insufficient. *Central Circle.*—The full sanctioned number of surveyors and draughtsmen was not employed for many months and this accounts for the decrease. *Southern Circle.*—Due to the non-entertainment of the full staff of temporary surveyors and their peons, while those employed are being paid less than the sanctioned estimate.	Northern Circle. — 40 Central Circle. + 520 Southern Circle. + 1,400	*Central Circle.*—This anticipated that all the surveyors and draughtsmen will be fully employed. *Southern Circle.*—Provision has been made for the full staff of surveyors on the sanctioned rate of pay.
	(2) Surveys of India.	Northern Circle. — 3,530 Central Circle. — 19,100 Southern Circle. + 14,600	*Northern Circle.*—The estimate is based upon information received from the officer in charge of the Survey of India Party.	Northern Circle. — 4,370 Central Circle. + 5,100 Southern Circle. + 700	*Northern Circle.*—The remarks given in the revised estimate apply here also.
	(*d*) Working plans.	Northern Circle. — 500 Central Circle. — 20	*Northern Circle.*—The saving represents the provision made in Kistna for stock-taking establishment declared unnecessary.	Northern Circle. + 1,300 Central Circle. + 170 Southern Circle — 700	*Northern Circle.*—On account of provision made in Kurnool for stock-taking on sample areas and by linear enumeration surveys for preparation of working plans and for the employment of stockmen to help Deputy Rangers and Foresters in taking stock. *Southern Circle.*—The decrease is due to want of proposals chiefly from South Coimbatore and Tinnevelly, the items in each case being comparatively small.

Conservators' explanations of variations in the Revised Estimate of 1898-99 and the Budget Estimate of 1899-1900, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1899-1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
VIII. Demarcation, improvement and extension of forests—*cont.*	(*e*) Sowing and planting.	Rs. Northern Circle. — 6,950 Central Circle. — 4,200 Southern Circle. — 2,800	*Northern Circle.*—Bellary shows a decrease of Rs. 8,500, while Ganjám an increase of Rs. 2,000. The provision made for extensive sowing and planting operations in Bellary will not be utilized this year, no estimates having been prepared and the increase in Ganjám is to pay for the watering of casuarina plantation at Agustinowgam. *Central Circle.*—The decrease is mainly due to the discontinuance of casuarina planting operations in the plantations of the North Arcot district. *Southern Circle.*—The saving is expected in South Malabar, the Nilgiris and Tinnevelly. In South Malabar it is due to no weeding required in plantations over ten years and no pruning in any of the younger plantations, while that in Tinnevelly is due to the failure of the casuarina plantation undertaken at Tuticorin and therefore no further expenditure is proposed. In the Nilgiris the saving is expected from the exemption from Municipal tax of plantations in Ootacamund and Coonoor.	Rs. Northern Circle. + 2,940 Central Circle. + 3,950 Southern Circle. — 200	*Northern Circle.*—There is an increase of Rs. 4,500 in Bellary and a decrease of Rs. 1,000 in Kistna and Rs. 600 in Ganjám. In Bellary provision is made for the formation of fuel and fodder reserves by sowing and planting in waste lands of Adóni, Alur and Bellary taluks. The Collector proposes Rs. 12,400 for this and other works but the Conservator considers it unlikely that more than Rs. 7,000 will be spent. In Kistna it is not proposed to undertake extensive cultural operations, while in Ganjám the proposed diminished allotment represents the expected balance of the revised estimate for watering the Agustinowgam casuarina plantation. *Central Circle.*—The increase occurs mainly in Nellore and North Arcot. Larger number of acres under working plans will be planted and watered. Planting and sowing palmyras in several reserves in the Nellore district will also be undertaken.
	(*f*) Protection from fire.	Northern Circle. — 1,050 Central Circle. + 500 Southern Circle. — 2,500	*Northern Circle.*—Expected in Ganjám and Bellary from the employment in the former of a smaller patrolling establishment than originally proposed and from diminished charges in the latter on fire protecting in Sandúru leased forests. *Southern Circle.*—The saving is chiefly expected in North Coimbatore and Madura. In North Coimbatore the revised estimate has been based on past actuals, the sanctioned figure being somewhat overestimated. In Madura it is stated that the expenditure on protection has not proved beneficial.	Northern Circle. — 500 Central Circle. + 50 Southern Circle. + 4,100	*Northern Circle.*—Due in Kurnool to the expectation that the cost of fire-tracing operations may be reduced with the increased establishment proposed under II. *Southern Circle.*—The increase is provided for chiefly in the Nilgiris and Madura with a view to extend operations on a systematic basis. The district estimate for the Nilgiris has been reduced, as a very sudden rise in cost is proposed in spite of the remarks made in the plan of operations. It should be done more gradually. The district estimate for Madura has also been reduced with no explanatory details.

Conservators' explanations of variations in the Revised Estimate of 1898-99 and the Budget Estimate of 1899-1900, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1899-1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
VIII. Demarcation, improvement and extension of forests—*cont.*	(*g*) Other works.	Rs. Northern Circle. + 400 Central Circle. + 600 Southern Circle. — 1,000	*Central Circle.*—The increase is mainly due to the debiting to this head the pay of 26 watchers at Rs. 3 per month in South Arcot district formerly debited to A. VIII (*a*). *Southern Circle.*—There is a decrease of Rs. 2,200 and an increase of Rs. 1,200. The saving is expected chiefly in Tinnevelly due to the estimate having been based on the actual requirements. But this will be counterbalanced by an increase required in Madura to meet the pay of reserve watchers sanctioned.	Rs. Northern Circle. + 2,250 Central Circle. + 1,960 Southern Circle. + 900	*Northern Circle.*—The increase occurs in Kurnool, Anantapur and Bellary and is due in Kurnool to the provision made for creeper-cutting operations in reserves, in Anantapur to the proposal to remove prickly-pear in certain palmyra topes, and in Bellary to the employment of an additional staff of watchers for watching the new reserves. *Central circle.*—The increase is mainly due to the introduction in the Nellore district of the parcellere system. *Southern Circle.*—An increase of Rs. 1,500 is provided in small sums in all the districts except North and South Malabar, to meet all unforeseen demands and also for rounding of figures. For North Malabar the revised estimate has been repeated and a saving is expected in South Malabar where no creeper cutting is considered necessary.
IX. Miscellaneous.	..	Northern Circle. — 350 Central Circle. + 8,720 Southern Circle. — 400	*Central Circle.*—The increase is due to payment of damages and law charges in Civil Original Suit No. 2 of 1895 on the file of the District Court, North Arcot.	Northern Circle. — 140 Central Circle. — 8,530 Southern Circle. — 500	*Central Circle.*—The explanation under revised estimate accounts for the decrease.
			B. Establishments.		
	Salaries ..	Northern Circle . — 5,300 Central Circle .. — 9,700 Southern Circle . + 3,500	*Northern Circle.*—The decrease is due to the absence of Mr. Peet, Conservator, Second-grade, on furlough and to provision being made for Messrs. O'Leary and Arbuthnot only for five months as it is not known whether these officers will return to this circle. *Central Circle.*—The decrease is due mainly to transfer of Messrs. Wood and McArthy to the other circles and to absence of Mr. Brasier on leave. A portion of the savings is also due to Mr. Cherry acting as First-grade Conservator and receiving only acting allowance. *Southern Circle.*—The increase is provided to meet the promotions among superior staff and the pay of a Second-grade Extra Assistant Conservator for six months whose services may be required in connection with the sleeper supply on the Anamalais. This will partly be reduced by a saving consequent on the reduced rate at which exchange compensation allowance is paid to officers calculated with reference to Accountant-General's Circular No. XXI, dated 16th August 1898.	Northern Circle. — 4,400 Central Circle .. + 9,600 Southern Circle . + 3,000	*Northern Circle.*—No provision is made for Messrs. O'Leary and Arbuthnot for the reasons given under the revised estimate. *Central Circle.*—The increase is due to provision made for the return of Messrs. Hayne and Stranbrough from leave. *Southern Circle.*—Provision has been made for the Second-grade Extra Assistant Conservator for the whole year instead of only for six months as in the revised estimate and for the pay of a Second-grade Deputy Conservator (Mr. Hadfield) returning from furlough this year; but this will be partly reduced owing to less promotions expected among superior staff next year.

Conservators' explanations of variations in the Revised Estimate of 1898-99 and the Budget Estimate of 1899-1900, &c.—*cont.*

Budget head.	Sub head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1899-1900 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
			B. Establishments—cont.		
	Establishments.	Rs.		Rs.	
		Central Circle .. + 100 Southern Circle . + 2,000	*Southern Circle.*—The increase is due to the proposal to bring up the establishment to the sanctioned scale under the scheme approved in Board's Proceedings, Forest No. 216, dated 6th June 1898.	Central Circle .. + 8,500 Southern Circle . + 1,800	*Central Circle.*—The increase is due to filling up of the existing vacancies in the higher grades of the Ranger and Deputy Ranger classes. *Southern Circle.*—The increase is on account of the provision made for the full sanctioned scale.
	Allowances ..	Northern Circle . + 100 Central Circle .. + 800 Southern Circle . + 2,100	*Central Circle.*—The decrease is due to vacancies in the Rangers' class for want of qualified men. *Southern Circle.*—The increase is due to the increased amount of travelling done by the Executive and Office staffs and also to the provision made for the travelling allowance of a Third-grade Extra Assistant Conservator.	Northern Circle . + 100 Central Circle .. + 7,200 Southern Circle . + 3,200	*Central Circle.*—The increase is due to causes explained under salaries. *Southern Circle.*—The increase is based on past actuals and actual requirements. The increase is also due to the provision made for the travelling allowance of a Third-grade Extra Assistant Conservator for the whole year instead of only for six months as in the revised estimate.
	Contingencies ..	Northern Circle . + 2,600 Central Circle .. + 500 Southern Circle . + 600	*Northern Circle.*—The increase is due to the provision made for carriage of tents supplied to Range officers and also for Forest guards' uniforms not provided for in the budget. *Southern Circle.*—The increase is chiefly due to the increase in correspondence.	Northern Circle . + 1,000 Central Circle .. + 800	*Northern Circle.*—The increase is made up of small sums distributed over all the sub-heads and most districts consequent on the employment of increased staff. *Central Circle.*—Due to increase mainly under official postage, carriage of records, &c., based upon past actuals.

Read—the following letter from T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to Government, Revenue Department, dated Fort St. George, 1st December 1898, No. 6111 :—

With reference to paragraph 18 of Board's Proceedings, Land Revenue (Forest), No. 448, dated the 13th of October 1898, I have the honour to report that the scale of permanent establishments under B. Establishment has been verified with reference to the sanctioned scale recorded in this office, and has been found to be correct.

Read—also letter from Major S. BURRARD, R.E., Assistant Surveyor-General in charge of Surveyor-General's Office, dated Calcutta, 7th December 1898, No. 3538-S.

Abstract.—Forwarding estimates for cost of surveys, &c., in Madras for the ensuing financial year 1899–1900.

Order—No. 790, Revenue, dated 17th December 1898.

Forest No. 273.

With the foregoing Proceedings, the Board of Revenue submits the revised estimates of the Forest Department for the current year and the budget estimates for the ensuing year.

A. Actuals of 1897–98.

2. The actuals of 1897–98 compare as follows with the sanctioned and revised estimates for the year and the actuals of 1896–97 :—

—	Receipts.	Charges.	Surplus.
	IN LAKHS OF RUPEES.		
Actuals of 1896–97	23·03	15·34	7·69
Budget estimate for 1897–98	23·73	17·25	6·48
Revised estimate for 1897–98	22·50	16·00	6·50
Actuals of 1897–98	21·36	15·73	5·63

3. *Receipts.*—The variations are explained in a memorandum appended to the Board's Proceedings. The heavy fall in the receipts was mainly due to the unfavourable character of the season in some of the districts of the Presidency which lessened the purchasing power of the people. In these districts the concession in regard to free removals granted under the rules framed under section 26 of the Madras Forest Act (V of 1882) was largely made use of.

4. *Charges.*—The decrease of Rs. 1·52 lakhs in the charges as compared with the budget estimate was mainly due to the contraction or postponement of works of improvement in view of the unfavourable season and also to large savings under Survey of India charges which were over-estimated when the budget was framed.

B. Revised Estimate for 1898–99.

5. The Board's revised estimates for 1898–99 compare as follows with the budget estimates for the same year :—

		Budget estimate, 1898–99.	Revised estimate, 1898–99.
		IN LAKHS OF RUPEES.	
Receipts		23·52	22·70
Charges { A. Conservancy and Works		8·60	8·67
Charges { B. Establishments		8·40	8·17
	Total ...	17·00	16·84
	Surplus ...	6·52	5·86

6. *Receipts.*—The revised estimate proposed by the Board exhibits a decrease of Rs. ·82 lakhs as compared with the budget estimate.

Under head "I. Timber, &c., removed by Government Agency" there is an increase of Rs. ·231 which is mainly due to better collections of outstanding revenue on account of last year's sales than were originally estimated; and to the larger harvest expected in North Coimbatore of gallnuts and other minor produce. The increase would have been greater, but for the decrease expected in the Madura district owing to a change of system involving the sale of standing firewood trees to contractors instead of their disposal by departmental fellings.

A decrease of Rs. 1·01 lakhs is expected under head "II. Timber, &c., removed by consumers" and is attributed to various causes. The main reason, however, appears to be that the budget estimates under many of the heads were over-sanguine in the Northern and Central Circles. These have now been revised with reference to the past and latest actuals. In explanation of a large decrease in Vizagapatam under "II (*b*) Firewood" it is stated that free removals under the general rules issued under section 26 of the Madras Forest Act have taken place on a more extensive scale than formerly owing to the wider publicity of the rules; and that removals on paid permits have in consequence been less.

The actual receipts of the first five months of the current year amounted to Rs. 8·57 lakhs which is an increase of Rs. ·81 over those of the corresponding period of the previous year. The Board's revised estimate of Rs. 22·70 which is Rs. 1·34 lakhs in excess of the actuals of 1897–98 is accordingly accepted.

7. *Charges.*—The Board's revised estimate shows an increase of Rs. 7,000 under "A. Conservancy and Works" counterbalanced by a large decrease of Rs. 23,000 under "B. Establishments." Under "A" the anticipated increase is large under the following heads:—

		Rs.
I.	Timber, &c., removed by Government Agency	+ 10,560
VII.	Communication and Buildings	+ 9,210
IX.	Miscellaneous	+ 7,770

The increase under head I is consequent on the increase in the corresponding head of receipts, while under IX it is due to provision being made for certain unforeseen law charges. The increased provision under VII is stated to be required for the completion of certain works left unfinished at the close of the previous year; for the construction of new rest-houses at Anantapur and Palmaner; for improvement and repairs to existing works; and for the completion of special works in connection with the setting up of sawing machinery at Mount Stuart on the Anamalais. The actuals of the past years under this head have been as noted in the margin,* and the Government doubts whether the department will be able to utilize the amount now provided by the Board.† The revised estimate under this head "Communications and Buildings" will be reduced by Rs. 7,000. The sanctioned and revised estimates under "A. Conservancy and Works" will thus stand at the same figure, namely, Rs. 8·60 lakhs.

	Rs.
* 1895–96	71,775
1896–97	93,805
1897–98	90,708
† Revised estimate, 1898-99 ...	1,25,580

The large decrease of Rs. 23,000 under "B. Establishments" is due to the absence on long leave of a larger number of officers than was anticipated at the time the budget was framed; to the adoption of a lower rate for the calculation of exchange compensation allowance; and to vacancies in the full sanctioned scale of the subordinate forest service not having been filled up for want of suitable men.

The revised estimate of *charges* will as altered above, be fixed at Rs. 16·77 lakhs against the sanctioned estimate of Rs. 17 lakhs.

C. Budget Estimate for 1899–1900.

8. The Board's budget estimates for the ensuing year compare as follows with the revised estimates as accepted above and with the actuals of the past four years:—

	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Actuals, 1897-98.	Actuals, 1896-97.	Actuals, 1895-96.	Actuals, 1894-95.
	In lakhs of rupees.					
Receipts	24·30	22·70	21·36	23·03	21·11	18·94
Charges .. A. Conservancy and Works ..	9·69	8·60	7·58	7·82	6·79	6·58
Charges .. B. Establishments	8·59	8·17	8·15	7·52	7·67	7·28
Total ..	18·28	16·77	15·73	15·34	14·46	13·86
Surplus ..	6·02	5·93	5·63	7·69	6·65	5·08

9. *Receipts.*—The increase in receipts is mainly expected from the contemplated supply of sleepers to the Madras Railway Company from the forests in the Southern Circle; from larger departmental supply of fuel to the Madras Railway Company in Salem; and from the general extension of operations.

The Government doubts whether the department will be able to work up to its forecast in the matter of sleeper supply. The season promises, however, to be favourable and the estimate represents an increase of Rs. 1·60 lakhs over the revised estimate for the current year. It is therefore accepted.

10. *Charges.*—The budget estimate proposed by the Board under "A. Conservancy and Works" shows an increase of Rs. 1·02 lakhs as compared with its revised estimate. The increase occurs mainly under the following heads:—

		Lakhs of Rupees.
I.	Timber, &c., removed by Government agency	·65
VII.	Communications and Buildings	·23
VIII.	Organization, improvement and extension of forests ...	·14

Nearly the whole of the increase under head I occurs under sub-heads "(*a*) Timber" and "(*b*) Firewood" and is attributed chiefly to the expected supply of sleepers and engine fuel to railways in the Southern and Central Circles, respectively.

The increase under "VII. Communications and Buildings" is stated to be due to the advancement of settlements in most of the districts; the greater progress anticipated from the employment of the full staff of subordinate establishment; the extension of roads for the transport of forest produce and the provision of accommodation for subordinate establishments; and the supply of sleepers in the Southern Circle.

The increase under head "VIII. Organization, improvement and extension of forests" occurs mainly under sub-heads "Sowing and planting," "Fire-protection" and "Other works." A sum of Rs. 1·05 lakhs has been provided under this head for Survey of India charges. The Surveyor-General has since intimated that the total charges for the ensuing year may be taken at Rs. ·92 lakh. This altered figure will be entered in the estimates.

Having regard to the difficulties the department has to contend with in the matter of obtaining a suitable subordinate agency, the Government considers that the Board's estimate for the ensuing year under "A. Conservancy and Works" may safely be reduced by Rs. ·36 of a lakh, the reduction being distributed rateably under the heads "I. Timber removed by Government agency" and "VII. Communications and Buildings."

The total estimate under "A. Conservancy and Works" as accepted above amounts to Rs. 9·20 lakhs, being an increase of Rs. ·60 of a lakh as compared with the revised estimate for the current year.

The budget estimate under "B. Establishments" is fixed by the Board at Rs. 8·59 lakhs, or Rs. ·42 of a lakh in excess of the revised estimate for the current year. The Board states that fewer officers are expected to be on leave during the ensuing year than in the current year and that provision has been made for the entertainment of a larger staff under the re-organization scheme of subordinate forest establishments. Provision will be made for the additional establishments in District Forest-offices applied for in Board's Proceedings, No. 434, Reference, dated 17th November 1898; but notwithstanding this the Government considers that the Board's estimate may be reduced by Rs. ·29 lakh and fixed at Rs. 8·30 lakhs, the reduction being shown under "Probable savings." The necessary alterations will be made on account of the conversion of the post of Forest Assistant in the Board's office into an Extra-Assistant Conservatorship (G.O., No. 710, dated 24th November 1898).

11. *1. Refunds and Drawbacks.*—The estimates under this head do not call for any remark.

12. The total estimates as now amended stand as follows:—

	Revised estimate, 1898–99.	Budget estimate. 1899–1900.
	In lakhs of rupees.	
Receipts—IX. Forest	22·70	24·30
Charges—11. Forest	16·77	17·50
1. Refunds and drawbacks	·097	·085

13. The estimates as revised by the Government are printed as an appendix to this order.

(True Extract.)

Secretary to Government.

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

Endorsement No. 790A.

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

(Signed) N. E. MARJORIBANKS,
Ag. Under Secretary to Government.

Exd. T. K. Narayana Aiyangar.

80 Copies.

APPENDIX.

APPENDIX.

RECEIPTS.

IX.—FOREST.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
		Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from Forests by Government Agency.	IXA	6,40,250	4,89,200	4,66,100	4,91,451
II.—Timber and other Produce removed from Forest by Consumers or Purchasers .	IXB	16,97,250	16,71,200	17,72,200	14,89,683
III.—Confiscated Drift and Waif Wood . .	...	11,820	11,200	10,500	13,754
V.—Miscellaneous	IXC	80,680	98,400	1,03,200	1,41,604
TOTAL .		24,30,000	22,70,000	23,52,000	21,36,492
IMPERIAL SHARE—ONE-HALF .		12,15,000	11,35,000	11,76,000	10,68,246
PROVINCIAL SHARE—ONE-HALF .		12,15,000	11,35,000	11,76,000	10,68,246

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

	Budget Estimate, 1899-1900.				Revised Estimate, 1898-99.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a. Timber	28,950	17,000	2,68,000	3,13,950	26,000	15,400	2,04,600	2,46,000
b. Firewood and Charcoal . . .	17,800	1,65,700	46,500	2,30,000	17,050	1,12,800	36,500	1,66,350
c. Bamboos	1,150	1,650	13,900	16,700	1,250	1,650	9,500	12,400
d. Sandalwood	...	2,700	17,500	20,200	...	3,000	10,200	13,200
e. Grass and other Minor Produce .	450	4,850	54,100	59,400	700	4,350	46,200	51,250
TOTAL .	48,350	1,91,900	4,00,000	6,40,250	45,000	1,37,200	3,07,000	4,89,200

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

a. Timber	1,04,500	82,000	41,300	2,27,800	1,14,500	82,900	42,400	2,39,800
b. Firewood and Charcoal . . .	57,500	1,43,600	82,800	2,83,900	56,500	1,45,500	79,000	2,81,000
c. Bamboos	71,500	90,600	23,100	1,85,200	70,200	90,000	21,700	1,81,900
d. Grazing and Fodder Grass . .	1,55,500	2,07,500	79,500	4,42,500	1,45,500	2,02,700	77,400	4,25,600
e. Other Minor Produce . . .	2,16,000	2,64,050	77,800	5,57,850	2,20,000	2,47,000	75,900	5,42,900
TOTAL .	6,05,000	7,87,750	3,04,500	16,97,250	6,06,700	7,68,100	2,96,400	16,71,200

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

a. Fines and Forfeitures . . .	2,400	1,980	700	5,080	2,100	2,250	700	5,050
b. Refunds	100	...	100	200	100	...	100	200
c. Other Sources	17,250	15,950	42,200	75,400	19,400	15,350	58,400	93,150
TOTAL .	19,750	17,930	43,000	80,680	21,600	17,600	59,200	98,400

EXPENDITURE.

1.—REFUNDS AND DRAWBACKS.

DIVIDED HEAD.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
Forest.	Rs.	Rs.	Rs.	Rs.
Imperial share—one-half	4,250	4,850	4,750	4,236
Provincial share—one-half	4,250	4,850	4,750	4,237
TOTAL .	8,500	9,700	9,500	8,473

Budget Estimate, 1898-99.				Accounts, 1897-98.			
Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,200	23,200	1,86,000	2,33,400	22,455	11,194	2,04,050	2,37,699
17,200	85,800	64,000	1,67,000	5,495	1,39,597	28,226	1,73,318
1,200	2,350	5,300	8,850	205	2,054	7,551	9,810
...	3,000	10,000	13,000	...	7,194	26,510	33,704
900	4,750	38,200	43,850	535	279	36,106	36,920
43,500	1,19,100	3,03,500	4,66,100	28,690	1,60,318	3,02,443	4,91,451
1,29,500	82,900	37,000	2,49,400	1,03,781	89,320	42,530	2,35,631
74,500	1,79,600	74,800	3,28,900	49,394	1,35,023	78,019	2,62,436
83,200	90,200	20,800	1,94,200	57,612	82,845	22,155	1,62,612
1,48,000	2,02,500	69,400	4,19,900	1,09,382	1,79,917	64,794	3,54,093
2,34,000	2,57,800	88,000	5,79,800	1,79,392	2,06,763	88,756	4,74,911
6,69,200	8,13,000	2,90,000	17,72,200	4,99,561	6,93,868	2,96,254	14,89,683
2,500	2,100	600	5,200	1,381	3,394	1,756	6,531
...	...	...	...	...	...	...	...
19,000	15,400	63,600	96,000	29,030	24,663	81,380	1,35,073
21,500	17,500	64,200	1,03,200	30,411	28,057	83,136	1,41,604

EXPENDI

11.—FOREST.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
		Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	11A	9,20,000	8,60,000	8,60,000	7,57,520
B.—Establishment	11B	8,30,000	8,17,00	8,40,000	8,15,334
TOTAL		17,50,000	16,77,000	17,00,000	15,72,854
IMPERIAL SHARE—ONE-HALF		8,75,000	8,38,500	8,50,000	7,86,427
PROVINCIAL SHARE—ONE-HALF		8,75,000	8,33,500	8,50,000	7,86,427

DETAILED ACCOUNT No. 11A.—FOREST.—

Summary.	Budget Estimate, 1899-1900.				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	27,770	98,100	1,17,300	2,43,170	28,350	69,400
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers	51,520	33,000	19,000	1,03,520	48,800	33,150
III.—Confiscated Drift and Waif Wood	990	440	300	1,730	970	310
V.—Rent of Leased Forests and Payments to Share-holders in Forests managed by Government	10,000	10	7,500	17,510	10,000	10
VI.—Live and Dead Stock	9,100	8,070	38,500	55,670	8,800	4,900
VII.—Communications and Buildings	56,860	22,000	57,000	1,35,860	42,760	23,320
VIII.—Demarcation, Improvement and Extension of Forests	1,12,050	1,12,830	1,28,100	3,52,980	1,14,470	1,07,130
IX.—Miscellaneous	3,210	1,750	4,600	9,560	3,350	10,280
Deduct—For rounding	...	...	...	...	...	...
TOTAL	2,71,500	2,76,200	3,72,300	9,20,000	2,57,500	2,48,500
Details.						
I.—Timber and other Produce removed from the Forests by Government Agency—						
a. Timber	14,300	10,430	62,300	87,030	14,100	9,960
b. Firewood and Charcoal	12,470	82,800	25,000	1,20,270	13,000	55,440
c. Bamboos	900	780	8,600	10,280	950	1,130
d. Sandal-wood	...	500	4,600	5,100	...	300
e. Grass and other Produce	100	3,590	16,500	20,190	300	2,570
Total I.—Timber, etc., removed by Government Agency	27,770	98,100	1,17,300	2,43,170	28,350	69,400
VI.—Live and Dead Stock—						
a. Purchase of Cattle	...	...	6,000	6,000	...	...
b. Feed and keep of Cattle	2,750	...	27,300	30,050	2,950	...
c. Plant, Tools and Instruments	6,350	8,070	5,200	19,620	5,850	4,900
Total VI.—Live and Dead Stock	9,100	8,070	38,500	55,670	8,800	4,900
VII.—Communications and Buildings—						
a. Roads and Bridges	26,250	10,200	25,500	61,950	19,450	10,250
b. Buildings	26,110	10,450	29,500	66,060	19,310	11,670
c. Other Works	4,500	1,350	2,000	7,850	4,000	1,400
Total VII.—Communications and Buildings	56,860	22,000	57,000	1,35,860	42,760	23,320
VIII.—Demarcation, Improvement and Extension of Forests—						
a. Demarcation	25,300	15,500	14,900	55,700	25,170	17,800
b. Compensation for Land and Rights	3,500	350	500	4,350	4,150	1,100
c. Surveys—						
(1) Surveys Local	8,960	5,050	8,000	22,010	9,000	4,530
(2) Do India	25,800	20,200	46,000	92,000	33,670	18,100
d. Working Plans	1,900	1,200	1,600	4,700	600	1,030
e. Sowing and Planting	14,990	22,250	13,100	50,340	12,050	18,300
f. Protection from Fire	9,550	14,950	19,100	43,600	10,050	14,900
g. Other Works	22,050	33,330	24,900	80,280	19,800	31,370
Total VIII.—Demarcation, etc.	1,12,050	1,12,830	1,28,100	3,52,980	1,14,470	1,07,130
IX.—Miscellaneous—						
a. Law Charges	550	640	300	1,490	550	9,340
b. Other Charges	2,660	1,110	4,300	8,070	2,800	940
Total IX.—Miscellaneous	3,210	1,750	4,600	9,560	3,350	10,280

TURE.

A.—Conservancy and Works.

MATE, 1898-99.		Budget Estimate, 1898-99.				Accounts, 1897-98.			
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.
1,03,100	2,00,850	24,600	58,490	1,07,200	1,90,290	16,637	84,010	79,689	1,80,336
17,400	99,350	49,500	33,200	18,400	1,01,100	43,859	29,405	16,892	90,156
500	1,780	600	350	400	1,350	1,030	353	266	1,649
9,000	19,010	10,000	10	7,500	17,510	10,000	10	7,556	17,566
36,300	50,000	8,700	4,000	38,200	50,900	7,580	5,792	38,735	52,107
52,500	1,18,580	43,100	20,870	52,400	1,16,370	32,393	13,684	44,631	90,708
1,30,300	3,51,900	1,22,020	1,27,240	1,22,520	3,71,780	96,709	1,23,657	96,532	3,16,898
4,900	18,530	3,700	1,560	5,500	10,760	1,796	978	5,326	8,100
...	...	*20*	*20*	*20*	*60*	...	...	...	...
3,54,000	8,60,000	2,62,200	2,45,700	3,52,100	8,60,000	2,10,004	2,57,889	2,89,627	7,57,520
49,400	73,460	13,250	12,560	52,600	78,410	12,269	5,276	42,509	60,054
27,900	96,340	10,100	42,170	32,500	84,770	3,844	75,486	17,505	96,835
7,000	9,080	950	830	3,900	5,680	308	1,232	3,189	4,729
3,600	3,900	...	300	3,600	3,900	...	167	2,664	2,831
15,200	18,070	300	2,630	14,600	17,530	216	1,849	13,822	15,887
1,03,100	2,00,850	24,600	58,490	1,07,200	1,90,290	16,637	84,010	79,689	1,80,336
4,200	4,200	...	...	6,000	6,000	...	...	3,851	3,851
26,900	29,850	2,700	...	27,000	29,700	2,301	17	27,240	29,558
5,200	15,950	6,000	4,000	5,200	15,200	5,279	5,775	7,644	18,698
36,300	50,000	8,700	4,000	38,200	50,900	7,580	5,792	38,735	52,107
22,000	51,700	21,700	11,800	28,000	61,500	14,518	7,393	17,825	39,736
23,500	54,480	17,000	8,190	21,600	46,790	15,267	6,221	22,729	44,217
7,000	12,400	4,400	880	2,800	8,080	2,708	70	4,077	6,755
52,500	1,18,580	43,100	20,870	52,400	1,16,370	32,393	13,684	44,631	90,708
15,500	58,470	20,900	15,600	14,300	50,800	15,130	13,828	9,406	38,364
1,800	7,030	4,800	400	2,100	7,300	3,877	1,520	6,658	12,055
6,600	20,130	8,500	5,300	8,000	21,800	8,276	4,020	5,921	18,217
51,800	1,03,570	37,220	37,220	37,220	1,11,660	28,806	[illegible]014	26,687	1,00,507
2,300	3,930	1,100	1,050	2,300	4,450	587	252	862	1,701
13,300	43,650	19,000	22,500	16,100	57,600	12,211	16,200	12,584	40,995
15,000	39,950	11,100	14,400	17,500	43,000	10,472	13,230	14,043	37,745
24,000	75,170	19,400	30,770	25,000	75,170	17,350	29,593	20,371	67,314
1,30,300	3,51,900	1,22,020	1,27,240	1,22,520	3,71,780	96,709	1,23,657	96,532	3,16,898
100	9,990	600	520	300	1,420	824	66	6	896
4,800	8,540	3,100	1,040	5,200	9,340	972	912	5,320	7,204
	18,530	3,700	1,560	5,500	10,760	1,796	978	5,326	8,100

EXPENDITURE.

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

Summary.	Budget Estimate, 1899–1900. Northern Circle.	Central Circle.	Southern Circle.	Total.	Revised Estimate, 1898–99. Northern Circle.	Central Circle.	Southern Circle.	Total.	Budget Estimate, 1898–99. Northern Circle.	Central Circle.	Southern Circle.	Total.	Accounts, 1897–98. Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALARIES	1,05,400	1,16,000	1,07,400	3,28,800	99,800	1,04,400	1,16,800	3,21,000	1,05,700	1,14,600	1,13,500	3,33,800	1,08,267	1,18,111	1,20,949	3,47,327
ESTABLISHMENTS	92,860	1,11,860	1,04,360		96,700	1,12,600	1,08,700	3,18,000	98,500	1,19,500	1,12,000	3,30,000	87,678	1,02,506	95,791	2,85,975
		+4,920		3,14,000												
ALLOWANCES	45,000	46,500	44,200	1,35,700	45,500	40,500	42,000	1,28,000	42,900	44,600	41,300	1,28,800	41,879	41,519	46,357	1,29,755
CONTINGENCIES	19,100	17,000	15,400	51,500	18,000	16,500	15,500	50,000	16,400	16,000	15,000	47,400	19,889	18,426	13,962	52,277
TOTAL	2,62,360	2,91,360	2,71,360	8,30,000	2,60,000	2,74,000	2,83,000	8,17,000	2,63,500	2,94,700	2,81,800	8,40,000	2,57,713	2,80,562	2,77,059	8,15,334
	+4,920															

Numbers. 1898-99. N. C.	C. C.	S. C.	1899-1900. N. C.	C. C.	S. C.	Details.											
						SALARIES.											
						(a) Conservators—											
	1	...	...	1	...	1st Grade (1,600)	...	19,200	...	19,200	...	19,200	...	19,200			
1	...	...	1	...	...	2nd „ (1,350)	16,200	...	...	16,200	...	...	16,200	...			
...	...	1	...	...	1	3rd „ (1,100)	...	...	13,200	13,200	13,200	13,200	...	13,200	13,200	43,200	16,200	20,490	12,973	49,663
						(b) Superior Officers—											
						Deputy Conservators—											
1	...	2	1	...	2	1st Grade (900)	10,800	...	21,600	32,400	10,800	...	21,600	32,400			
...	3	1	...	3	1	2nd „ (800)	...	28,800	9,600	38,400	...	28,800	9,600	38,400			
3	1	3	2	1	4	3rd „ (650)	15,600	7,800	31,200	54,600	23,400	7,800	23,400	54,600			
1	4	2	2	3	2	4th „ (550)	13,200	19,800	13,200	46,200	6,600	26,400	13,200	46,200			
						Assistant Conservators—											
2	2	1	3	1	1	1st Grade (450)	16,200	5,400	5,400	27,000	10,800	10,800	5,400	27,000			
2	1	2	2	3	...	2nd „ (350)	8,400	12,600	...	21,000	8,400	4,200	8,400	21,000			
2	1½	1½	2	1½	1½	Special Forest Settlement Officers (500)	12,000	9,000	9,000	30,000	12,000	9,000	9,000	30,000	85,043	89,088	98,619	2,72,750
						Extra Assistant Conservators—											
1	1	...	1	1	...	1st Grade (350) Local Allowance (50)	4,800	4,200	...	9,000	4,800	4,200	...	9,000			
1	2	...	1	3	...	2nd „ (300) do. do.	3,600	11,400	...	15,000	3,600	7,800	...	11,400			
2	...	1	2	...	1	3rd „ (250)	6,000	...	3,000	9,000	6,000	...	3,000	9,000			
...	2	1	...	2	1	4th „ (200)	...	4,800	2,400	7,200	...	4,800	2,400	7,200			
...	...	...	...	...	...	4th „ (200)	800	800	800	2,400	...	...	...	...			
						Local Allowance (Rs. 50) for the—											
...	...	...	...	...	...	Forest Assistant in the Board's office	200	200	200	600	...	...	...	...			
...	...	...	...	...	...	Exchange Compensation Allowance	5,600	6,300	6,500	18,400	...	...	...	...			
11	11½	13½	12	12½	11½		1,13,400	1,30,300	1,16,100	3,59,800	1,08,700	1,29,800	1,17,200	3,55,700			
						Deputation and Special Allowance	600	800	600	2,000	5,400	4,600	3,500	13,500			
							1,14,000	1,31,100	1,16,700	3,61,800	1,14,100	1,34,400	1,20,700	3,69,200			
						Deduct—Probable Savings	*8,600*	*15,100*	*9,300*	*33,000*	*8,400*	*19,800*	*7,200*	*35,400*			
						TOTAL, SALARIES	1,05,400	1,16,000	1,07,400	3,28,800	99,800	1,04,400	1,16,800	3,21,000	1,08,267	1,18,111	1,20,949	3,47,327
						ESTABLISHMENT.											
						(c) Subordinate Forest and Depôt Estt.—											
33	39	34	33	39	34	Rangers 7 (150), 9 (125), 13 (100), 17 (80), 22 (60), 38 (50)	29,940	35,820	30,900	96,660	29,940	35,820	30,900	96,660			
18	22	20	18	22	20	Deputy Rangers 20 (40), 20 (35), 20 (30)	7,440	9,300	8,460	25,200	7,440	9,300	8,460	25,200			
42	49	48	42	49	48	Foresters 5 (25), 54 (20), 80 (15)	8,820	10,200	9,840	28,860	8,820	10,200	9,840	28,860			
285	395	300	285	395	300	Forest Guards 50 (12), 75 (10), 140 (9), 715 (8)	29,124	40,032	30,804	99,960	29,124	40,032	30,804	99,960	56,120	70,228	59,751	1,86,099
...	...	...	...	...	...	Temporary Establishment—											
						Rangers	...	...	...	...	...	...	...	...			
						Deputy Rangers	...	...	...	...	...	...	...	...			
						Foresters	...	...	...	...	...	...	...	...			
						Forest Guards	...	...	...	...	...	...	...	...			
						(d) Office Establishment—											
36	55	55	36	55	55	Clerks 1 (125), 2 (100), 1 (70), 20 (50), 6 (40), 15 (35), 5 (30), 22 (25), 24 (20), 23 (15), 26 (12)	13,260	16,956	18,048	48,264	13,260	16,956	18,048	48,264				
71	69	60	71	69	60	Servants 9 (10), 2 (9), 52 (8), 54 (7), 83 (6)	5,820	5,712	5,268	16,800	5,820	5,712	5,268	16,800				
						Forest Settlement Officers' Establishments—											
						15 Clerks 5 (50), 5 (25), 5 (20)	4,008	3,006	3,006	10,020	4,008	3,006	3,006	10,020				
						40 Servants 5 (14), 5 (11), 25 (8), 5 (7)												
						Forest Establishment in Board's Office.											
						Permanent Establishment—											
						1 Assistant 250	...	...	...	...	...	...	...	...				
						10 Clerks (125), (70), 3 (60), (50), (35), (30), 2 (25), 2 (15)	1,800	1,800	1,800	5,400	1,800	1,800	1,800	5,400				
						6 Servants 2 (10), (8), 2 (7), (5)	188	188	188	564	188	188	188	564				
						Temporary Establishment—												
						4 Clerks (75), 2 (35), (20)	660	660	660	1,980	660	660	660	1,980				
						For Temporary Office Establishments entertained in Districts—												
29	11	22	36	13	22	Clerks 8 (25), 6 (20), 42 (15), 15 (12)	6,864	2,616	4,080	13,560	5,304	2,232	4,080	11,616				
15	17	35	12	19	34	Servants 5 (8), 25 (7), 29 (6), 4 (5), 2 (4)	960	1,464	2,580	5,004	1,176	1,332	2,664	5,172				
						Lump provision for temporary establishments in District Forest Offices		4,920		4,920								
						Total	1,08,884	1,27,754	1,15,634		1,08,540	1,28,238	1,16,718	3,53,496				
								+4,920		3,57,192								
						Deduct—Probable Savings	*16,024*	*15,894*	*11,274*	*43,192*	*10,040*	*8,738*	*4,718*	*23,496*				
						TOTAL, ESTABLISHMENTS	92,860	1,11,860	1,04,360		98,500	1,19,500	1,12,000	3,30,000	87,678	1,02,506	95,791	2,85,975
								+4,920										

* Provision made for one appointment created by transfer from the Imperial Service (*vide* G.O., Mis. No. 3028, Rev., dated

EXPENDITURE.

Detailed Account No. 11B.—FOREST—

B.—Establishments—*contd.*

		Budget Estimate, 1899–1900.				Revised Estimate, 1898–99.				Budget Estimate, 1898–99.				Accounts, 1897–98.			
	ALLOWANCES.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—	Travelling Allowance—																
	(*a*) Conservators	3,500	3,000	3,000	9,500	3,500	2,500	3,000	9,000	3,500	3,000	3,000	9,500	2,622	2,194	2,594	7,410
	(*b*) Superior Officers	17,000	18,000	16,000	51,000	18,500	15,000	15,000	48,500	18,000	17,600	15,700	51,300	18,357	17,041	18,390	53,788
	(*c*) Subordinate Forest and Depot Establishments	16,700	20,200	19,500	56,400	15,800	18,200	18,200	52,200	14,400	18,500	17,800	50,700	14,060	17,648	18,927	50,635
	(*d*) Office Establishments	7,800	5,300	5,700	18,800	7,700	4,800	5,800	18,300	7,000	5,500	4,800	17,300	6,840	4,636	6,446	17,922
	TOTAL ALLOWANCES	45,000	46,500	44,200	1,35,700	45,500	40,500	42,000	1,28,000	42,900	44,600	41,300	1,28,800	41,879	41,519	46,357	1,29,755
	CONTINGENCIES.																
Contingencies—	(*a*) Stationery	...	...	...	...	...	...	...	...	50	...	...	50	...	...	...	...
	(*b*) Carriage of Tents	1,000	550	...	1,550	900	400	...	1,300	300	800	100	1,200	118	226	767	1,111
	(*c*) Rents, Rates and Taxes	1,450	750	900	3,100	1,430	730	900	3,060	1,400	625	720	2,745	1,462	1,097	803	3,362
	(*d*) Official Postage	5,850	6,800	5,200	17,850	5,750	6,660	5,200	17,610	5,650	5,590	4,500	15,740	5,352	6,698	4,935	16,985
	(*e*) Service Telegrams	1,000	400	500	1,900	900	360	500	1,760	700	855	500	2,055	952	319	395	1,666
	(*f*) Purchase and Repair of Furniture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(*g*) Sundries—									...	...	...	...				
	Miscellaneous									...	...	...	...				
	Carriage of Records																
	Uniform																
	Warm Clothing																
	Landing and Shipping Charges																
	Peons' Belts and Badges																
	Money Order Commission																
	Cloth for Records																
	Table Cloth																
	Binding Charges																
	Cooly to Tent Lascars	9,800	8,500	8,800	27,100	9,020	8,350	8,900	26,270	8,300	8,130	9,180	25,610	12,005	10,086	7,062	29,153
	Lighting Charges																
	Sweepers' Allowances																
	Carriage of Stationery, Printed Form and Permit Book																
	Purchase of Books and Periodicals																
	Advertisement																
	Medicines																
	Hot and Cold Weather Charges																
	Tour expenses including Carriage of Tapal																
	Purchase, Repair and Mounting Maps																
	TOTAL CONTINGENCIES	19,100	17,000	15,400	51,500	18,000	16,500	15,500	50,000	16,400	16,000	15,000	47,400	19,889	18,426	13,962	52,277
					3,14,000												

II.—FOREST.

—	Direction—Northern Circle.	Ganjam.	Vizagapatam.	Gódávari.	Kistna.	Kurnool.	Bellary.	Anantapur.	Direction — Central Circle.	Cuddapah.	Nellore.	Chingleput.	North Arcot.	South Arcot.	Salem.	Tanjore.	Trichinopoly.	Direction—Southern Circle.	Madura.	Tinnevelly.	North Coimbatore.	South Coimbatore.	Nilgiris.	North Malabar.	South Malabar.	South Canara.	Total.
Detailed Account No. 11-B.																											
Establishment—Officers.																											
Conservator, 1st grade (1,600)	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. 2nd do. (1,350)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. 3rd do. (1,100)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	1	..	..	3
Do.	..	..	..	..	..	..	..	..	1	..	..	1	..	..	1	..	..	..	1	..	..	..	..	..	..	..	4
Deputy Conservators, 1st grade (800)	..	..	..	..	..	1	..	1	..	..	..	..	..	1	..	..	..	..	1	1	..	1	..	..	..	..	7
Do. 2nd do. (650)	1	..	..	..	..	..	1	..	..	1	1	..	..	..	1	..	..	..	..	..	1	..	..	..	1	..	7
Do. 3rd do. (550)	..	1	1	..	1	..	..	..	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	1	..	..	5
Do. 4th do. (450)	..	1	..	1	..	..	..	..	..	..	1	..	..	1	..	1	..	..	..	..	..	..	..	..	..	..	5
Assistant Conservators, 1st grade (450)	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	5
Do. 2nd do. (350)	2	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. (500)	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Special Forest Settlement-officers (350)	..	..	..	..	1	..	..	..	1	..	..	1	..	..	1	..	..	..	..	..	..	1	..	..	..	..	3
Extra Assistant Conservators, 2nd grade (300)	..	..	..	1	..	1	..	..	..	..	1	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	3
Do. 3rd do. (250)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. 4th do. (200)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Do.																											
Subordinate Forest and Depot Establishment (Permanent).																											
Rangers (150)	..	..	..	..	..	..	..	..	2	..	..	..	..	..	1	..	..	..	..	..	..	1	1	..	..	..	7
Do. (125)	1	1	..	1	..	1	..	..	2	..	1	..	1	..	..	2	..	..	..	..	1	..	1	..	1	1	9
Do. (100)	1	..	1	1	1	..	..	..	..	..	1	..	1	1	1	..	1	..	..	1	..	..	..	..	1	1	13
Do. (80)	1	1	1	..	1	1	..	..	..	..	1	..	1	1	1	..	1	..	1	1	..	..	2	1	..	1	17
Do. (60)	1	..	2	..	1	1	2	..	..	..	1	1	..	3	1	1	..	..	..	1	2	..	..	1	..	2	22
Do. (50)	1	..	2	3	3	2	1	..	2	..	1	3	1	1	1	3	..	2	..	3	2	2	4	..	..	1	38
Deputy Rangers (40)	1	..	1	1	2	..	..	..	2	..	..	..	..	1	1	1	1	2	..	..	..	1	1	..	..	2	20
Do. (35)	1	1	3	1	..	..	..	..	..	2	1	..	1	2	1	..	..	..	..	1	2	1	1	1	1	..	20
Do. (30)	..	..	..	1	2	2	2	..	..	1	1	1	1	2	1	..	..	..	..	..	1	1	1	1	..	1	20
Foresters (25)	..	..	1	..	..	1	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	5
Do. (20)	1	1	3	2	4	4	2	..	..	8	3	1	4	..	2	1	..	..	..	3	2	3	3	3	1	2	54
Do. (15)	3	3	4	4	5	1	3	..	..	4	1	3	7	4	6	1	2	..	..	6	8	4	4	1	2	2	80
Forest Guards (12)	1	1	4	2	4	1	1	..	..	3	2	..	3	4	5	..	1	..	..	..	2	3	4	2	4	1	50
Do (10)	3	2	5	4	5	2	2	..	..	4	3	1	4	8	5	1	1	..	..	3	3	3	5	5	2	2	75
Do. (9)	7	4	8	6	9	6	5	..	..	10	7	5	9	4	9	..	6	..	..	12	7	3	4	6	3	5	140
Do. (8)	34	13	28	33	32	31	32	..	..	63	33	24	60	41	55	2	22	..	..	25	42	31	27	27	13	11	715
Office Establishment.																											
Clerks (125)	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (100)	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	2
Do. (70)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1
Do. (50)	2	..	..	1	1	1	..	..	2	1	1	..	1	1	1	..	..	2	1	1	1	1	..	1	..	1	20
Do. (40)	..	1	..	..	..	..	1	1	..	..	..	1	..	..	..	..	1	..	..	..	..	..	..	..	1	..	6
Do. (35)	..	..	1	1	1	1	..	..	..	1	1	..	1	1	1	..	..	..	..	1	1	1	1	1	..	1	15
Do. (30)	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	1	..	1	..	1	..	..	..	1	..	..	5
Do. (25)	1	1	..	1	1	1	1	1	1	1	1	1	1	1	1	..	1	1	1	1	1	1	..	1	1	1	23
Do. (20)	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	..	1	1	1	1	1	1	..	1	1	1	24
Do. (15)	..	1	1	1	1	1	1	1	..	1	1	1	1	1	1	1	1	..	1	1	1	1	1	1	1	1	23
Do. (12)	..	..	..	..	..	..	..	..	..	..	..	..	1	4	3	4	..	2	..	3	2	3	3	..	..	1	26
Servants (10)	2	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	2	..	..	..	..	2	1	..	9
Do. (9)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	2
Do. (8)	3	2	2	2	2	2	2	2	3	2	2	2	2	2	2	1	2	3	2	2	2	2	..	2	2	2	52
Do. (7)	3	2	2	2	2	2	2	2	3	2	2	2	2	2	2	1	2	3	2	2	2	2	2	2	2	2	54
Do. (6)	1	5	3	6	7	7	3	3	1	10	6	1	4	3	4	..	2	1	3	2	3	3	..	2	1	2	83
Forest Settlement-officers' Establishments.																											
Clerks (50)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	5
Do. (25)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	5
Do. (20)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	5
Servants (14)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	5
Do. (11)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	5
Do. (8)	10	..	..	..	..	..	..	..	7½	..	..	..	..	..	..	..	..	..	7½	..	..	..	..	..	..	..	25
Do. (7)	2	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	..	..	1½	..	..	..	..	..	..	..	5
Temporary Office Establishments entertained in Districts.																											
Clerks (25)	..	..	..	..	..	..	..	..	1	1	1	1	..	..	..	1	..	..	..	1	1	..	..	..	..	..	8
Do. (20)	..	..	1	..	1	..	..	..	1	..	1	..	1	..	1	..	..	..	..	..	..	1	..	..	..	..	6
Do. (15)	4	2	3	..	7	5	3	..	4	..	..	..	..	..	..	..	..	..	..	..	..	1	4	2	2	5	42
Do. (12)	..	..	..	6	..	..	..	..	..	..	1	2	..	..	1	..	..	..	2	1	1	1	..	..	..	..	15
Servants (8)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	2	..	1	..	5
Do. (7)	..	..	4	2	2	..	..	..	4	..	..	2	..	4	..	..	..	4	..	..	..	2	..	..	1	..	25
Do. (6)	..	..	1	..	..	2	1	..	..	3	2	2	..	..	1	..	..	..	7	..	3	1	..	1	..	5	29
Do. (5)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	..	..	..	..	4
Do. (4)	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	2

,14,000

19th July 1898

Government {1899} of Madras.

FINANCIAL.

Rcd. / Regd. } 1899.

Enclosures / Spare copies

G.O., No. 43, 5th January 1899.

JANUARY.

Budget Estimates.

Directing that the ~~Forest Budget Estimates of~~ receipts and charges for 1899–1900 ~~as passed by the Revenue Department~~ be incorporated in the Civil Budget Estimates for 1899–1900.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

G.O., Nos. 790, 790A, Revenue, dated 17th December 1898.

Order—No. 43, Financial, dated 5th January 1899.

The estimates as passed in the foregoing proceedings will be incorporated in the Civil Budget Estimates for 1899–1900.

(True Extract.)

for *Chief Secretary.*

Print in full Nos 790 & 790A Revd

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

Exd. P. Seetharam.

APPENDIX.

RECEIPTS.

IX.—FOREST.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
		Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from Forests by Government Agency.	IXA	6,40,250	4,89,200	4,66,100	4,91,451
II.—Timber and other Produce removed from Forest by Consumers or Purchasers .	IXB	16,97,250	16,71,200	17,72,200	14,89,683
III.—Confiscated Drift and Waif Wood . .	...	11,820	11,200	10,500	13,754
V.—Miscellaneous	IXC	80,680	98,400	1,03,200	1,41,604
TOTAL .		24,30,000	22,70,000	23,52,000	21,36,492
IMPERIAL SHARE—ONE-HALF .		12,15,000	11,35,000	11,76,000	10,68,246
PROVINCIAL SHARE—ONE-HALF .		12,15,000	11,35,000	11,76,000	10,68,246

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

	Budget Estimate, 1899-1900.				Revised Estimate, 1898-99.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a. Timber	28,950	17,000	2,68,000	3,13,950	26,000	15,400	2,04,600	2,46,000
b. Firewood and Charcoal . . .	17,800	1,65,700	46,500	2,30,000	17,050	1,12,800	36,500	1,66,350
c. Bamboos	1,150	1,650	13,900	16,700	1,250	1,650	9,500	12,400
d. Sandalwood	...	2,700	17,500	20,200	...	3,000	10,200	13,200
e. Grass and other Minor Produce .	450	4,850	54,100	59,400	700	4,350	46,200	51,250
TOTAL .	48,350	1,91,900	4,00,000	6,40,250	45,000	1,37,200	3,07,000	4,89,200

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

a. Timber	1,01,500	82,000	41,300	2,27,800	1,14,500	82,900	42,400	2,39,800
b. Firewood and Charcoal . . .	57,500	1,43,600	82,800	2,83,900	56,500	1,45,500	79,000	2,81,000
c. Bamboos	71,500	90,600	23,100	1,85,200	70,200	90,000	21,700	1,81,900
d. Grazing and Fodder Grass . .	1,55,500	2,07,500	79,500	4,42,500	1,45,500	2,02,700	77,400	4,25,600
e. Other Minor Produce . . .	2,16,000	2,64,050	77,800	5,57,850	2,20,000	2,47,000	75,900	5,42,900
TOTAL .	6,05,000	7,87,750	3,04,500	16,97,250	6,06,700	7,68,100	2,96,400	16,71,200

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

a. Fines and Forfeitures . . .	2,400	1,980	700	5,080	2,100	2,250	700	5,050
b. Refunds	100	...	100	200	100	...	100	200
c. Other Sources	17,250	15,950	42,200	75,400	19,400	15,350	58,400	93,150
TOTAL .	19,750	17,930	43,000	80,680	21,600	17,600	59,200	98,400

EXPENDITURE.

1.—REFUNDS AND DRAWBACKS.

DIVIDED HEAD.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
Forest.				
	Rs.	Rs.	Rs.	Rs.
Imperial share—one-half	4,250	4,850	4,750	4,236
Provincial share—one-half	4,250	4,850	4,750	4,237
TOTAL .	8,500	9,700	9,500	8,473

Budget Estimate, 1898-99.				Accounts, 1897-98.			
orthern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,200	23,200	1,86,000	2,33,400	22,435	11,194	2,04,050	2,37 699
17,200	85,800	64,000	1,67,000	5,495	1,39.597	28,226	1,73,318
1,200	2,350	5,300	8,850	205	2,054	7,551	9,810
...	3,000	10,000	13,000	...	7,194	26,510	33,704
900	4,750	38,200	43,850	535	279	36,106	36,920
43,500	**1,19,100**	**3,03,500**	**4,66,100**	**28,690**	**1,60,318**	**3,02,443**	**4,91,451**
1,29,500	82,900	37,000	2,49,400	1,03,781	89,320	42,530	2,35,631
74,500	1,79,600	74,800	3,28,900	49,394	1,35,023	78,019	2,62,436
83,200	90,200	20,800	1,94,200	57,612	82,845	22,155	1,62,612
1,48,000	2,02,500	69,400	4,19,900	1,09,382	1,79,917	64,794	3,54,093
2,34,000	2,57,800	88,000	5,79,800	1,79,392	2,06,763	88,756	4,74,911
6,69,200	**8,13,000**	**2,90,000**	**17,72,200**	**4,99,561**	**6,93,868**	**2,96,254**	**14,89,683**
2,500	2,100	600	5,200	1,381	3,394	1,756	6,531
...	...	...	...	...	...	...	...
19,000	15,400	63,600	96,000	29,030	24,663	81,380	1,35,073
21,500	**17,500**	**64,200**	**1,03,200**	**30,411**	**28,057**	**83,136**	**1,41,604**

EXPENDITURE.

11.—FOREST.

	Detailed Account No.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
		Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	11A	9,20,000	8,60,000	8,60,000	7,57,520
B.—Establishment	11B	8,30,000	8,17,000	8,40,000	8,15,334
TOTAL		17,50,000	16,77,000	17,00,000	15,72,854
IMPERIAL SHARE—ONE-HALF		8,75,000	8,38,500	8,50,000	7,86,427
PROVINCIAL SHARE—ONE-HALF		8,75,000	8,38,500	8,50,000	7,86,427

DETAILED ACCOUNT No. 11A.—FOREST.

A.—Conservancy and Works.

SUMMARY.	BUDGET ESTIMATE, 1899-1900.				REVISED ESTIMATE, 1898-99.		BUDGET ESTIMATE, 1898-99.				ACCOUNTS, 1897-98.			
	Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	Northern Circle.	Central Circle.	Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	Northern Circle.	Central Circle.	Southern Circle.	TOTAL.
	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	27,770	98,100	1,17,300	2,43,170	28,350	69,400	24,600	58,190	1,07,200	1,90,290	16,637	84,010	79 689	1,80,336
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	51,520	33,000	19,000	1,03,520	48,800	33,150	49,500	33,200	18,400	1,01,100	43.859	29,405	16,892	90,156
III.—CONFISCATED DRIFT AND WAIF WOOD	990	440	300	1,730	970	310	600	350	400	1,350	1,030	353	266	1,649
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT	10,000	10	7,500	17,510	10,000	10	10,000	10	7,500	17,510	10.0 0	10	7,556	17,566
VI.—LIVE AND DEAD STOCK	9,100	8,070	38,500	55,670	8,800	4,900	8,700	4,000	38,200	50,900	7,580	5,792	38,735	52,107
VII.—COMMUNICATIONS AND BUILDINGS	56,860	22,000	57,000	1,35,860	42,760	23,320	43,100	20,870	52,400	1,16,370	32,393	13,684	44,631	90,708
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS	1,12,050	1,12,830	1,28,100	3,52,980	1,14,470	1,07,130	1,22,020	1,27,240	1,22,520	3,71,780	96,709	1,23,657	96,532	3,16,898
IX.—MISCELLANEOUS	3,210	1,750	4,600	9,560	3,350	10,280	3,700	1,560	5,500	10,760	1,796	978	5,326	8,100
Deduct—For rounding	...	...	...	...	...	...	*20*	*20*	*20*	*60*	...	...	...	...
TOTAL	2,71,500	2,76,200	3,72,300	9,20,000	2,57,500	2,48 500	2,62,200	2,45,700	3,52,100	8,60,000	2,10,004	2,57,889	2,89,627	7,57,520
DETAILS.														
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—														
a. Timber	14,300	10,430	62,300	87,030	14,100	9,960	13.250	12,560	52,600	78,410	12.269	5,276	42,509	60,054
b. Firewood and Charcoal	12.470	82,500	25,000	1,20,270	13,000	55,410	10.100	42.170	32,500	84.770	3,844	75,486	17.5 5	96,835
c. Bamboos	900	780	8,600	10,280	950	1,130	950	830	3.900	5.680	308	1,232	3,189	4,729
d. Sandal wood	...	500	4.600	5,100	...	300	...	3.0	3,600	3.900	...	167	2.664	2.831
e. Grass and other Produce	100	3,590	16.800	20,490	300	2,570	300	2.630	14,600	17,530	216	1.849	13,822	15,887
TOTAL I.—TIMBER, ETC., REMOVED BY GOVERNMENT AGENCY	27,770	98,100	1.17.300	2,43.170	28,350	69,400	24,600	58.490	1,07,200	1.90.290	16.637	84.010	79.689	1,80,336
VI.—LIVE AND DEAD STOCK—														
a. Purchase of Cattle	...	...	6,000	6.000	...	...	...	...	6,000	6,000	...	...	3,851	3,851
b. Feed and keep of Cattle	2 750	...	27,300	30 050	2.950	...	2,700	...	27,000	29,700	2.301	17	27,240	29,558
c. Plant, Tools and Instruments	6,350	8,070	5,200	19,620	5,850	4,900	6.000	4,000	5,200	15,200	5.279	5,775	7,644	18.698
TOTAL VI.—LIVE AND DEAD STOCK	9,100	8,070	38,500	55.670	8,800	4.900	8.700	4,000	38,200	50.900	7.580	5,792	38,735	52,107
VII.—COMMUNICATIONS AND BUILDINGS—														
a. Roads and Bridges	26,250	10,200	25,300	61,950	19,450	10,250	21,700	11.800	28,000	61 500	14,518	7,393	17,825	39.736
b. Buildings	26 110	10,450	29,500	66,060	19,310	11,670	17,000	8,190	21.600	46,790	15,267	6,221	22,729	44,217
c. Other Works	4,500	1,350	2,000	7.850	4.000	1,400	4,400	880	2,800	8,080	2,608	70	4,077	6,755
TOTAL VII.—COMMUNICATIONS AND BUILDINGS	56,860	22,000	57,000	1,35.860	42 760	23,320	43,100	20,870	52,400	1,16,370	32,393	13,684	44,631	90.708
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS—														
a. Demarcation	25,500	15,500	14,900	55.700	25,170	17,800	20.900	15,600	14,300	50.800	15.130	13,828	9.406	38.364
b. Compensation for Land and Rights	3,500	350	500	4.350	4,100	1,100	4,800	400	2,100	7,300	3,877	1,520	6.658	12,055
c. Surveys—														
(1) Surveys Local	8,960	5,050	8,000	22.010	9.000	4.530	7,030	6,600	20,130	8,500	5,300	8.000	21,800	8,276	4,020	5,921	18.217
(2) Do. India	25,800	20,200	46,000	92,000	33,670	18,100	37.220	37,220	37,220	1,11.660	28,806	45,014	26,687	1,00,507
d. Working Plans	1,900	1,200	1,600	4.700	600	1,030	1,100	1,050	2,300	4.450	587	252	862	1,701
e. Sowing and Planting	14.990	22,250	13,100	50,340	12,050	18.360	19.000	22,500	16,100	57.600	12.211	16,700	12,584	40.995
f. Protection from Fire	9,550	14.950	19,100	43.600	10.050	14.900	11.100	14,400	17,500	43,000	10,472	13,230	14,043	37,745
g. Other Works	22,050	33,330	24,900	80,280	19,800	31,370	19.400	30.770	25,000	75,170	17,350	29,593	20,371	67,314
TOTAL VIII.—DEMARCATION, ETC.	1,12,050	1,12,830	1,28,100	3,52.980	1,14,470	1,07.130	1,22,020	1.27.240	1,22,520	3,71,780	96,709	1,23,657	96,532	3.16,898
IX.—MISCELLANEOUS—														
a. Law Charges	550	640	300	1,490	550	340	100	9,990	600	520	300	1.420	824	66	6	896
b. Other Charges	2,660	1,110	4,300	8,070	2,800	940	4,800	8,540	3,100	1,040	5,200	9,340	972	912	5,320	7.204
TOTAL IX.—MISCELLANEOUS	3,210	1,750	4,600	9,560	3.350	10,280	4,900	18,530	3,700	1,560	5,500	10,760	1,796	978	5,326	8,100

EXPENDITURE.

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

SUMMARY.

	Budget Estimate, 1899-1900.				Revised Estimate, 1898-99.				Budget Estimate, 1898-99.				Accounts, 1897-98.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALARIES	1,05,400	1,16,000	1,07,400	3,28,800	99,800	1,04,400	1,16,800	3,21,000	1,05,700	1,14,600	1,13,500	3,33,800	1,08,267	1,18,111	1,20,949	3,47,327
ESTABLISHMENTS	92,860	1,11,860	1,04,360		96,700	1,12,600	1,08,700	3,18,000	98,500	1,19,500	1,12,000	3,30,000	87,678	1,02,506	95,791	2,85,975
		+4,920		3,14,000												
ALLOWANCES	45,000	46,500	44,200	1,35,700	45,500	40,500	42,000	1,28,000	42,900	44,600	41,300	1,28,800	41,879	41,519	46,357	1,29,755
CONTINGENCIES	19,100	17,000	15,400	51,500	18,000	16,500	15,500	50,000	16,400	16,000	15,000	47,400	19,889	18,426	13,962	52,277
TOTAL	2,62,360	2,91,360	2,71,360	8,30,000	2,60,000	2,74,000	2,83,000	8,17,000	2,63,500	2,94,700	2,81,800	8,40,000	2,57,713	2,80,562	2,77,059	8,15,334
		+4,920														

	Numbers. 1898-99. N.C.	C.C.	S.C.	1899-1900. N.C.	C.C.	S.C.	Details.											
							SALARIES.											
Salaries—	...	1	...	...	1	...	(*a*) Conservators—											
							1st Grade (1,60)	...	19,200	...	19,200							
	1	...	...	1	...	...	2nd „ (1,350)	16,200	...	...	16,200							
	...	...	1	...	...	1	3rd „ (1,100)	...	...	13,200	13,200	13,200	16,800	13,200	43,200	16,200	20,490	12,973	49,663
							(*b*) Superior Officers—											
							Deputy Conservators—											
	1	...	2	1	...	2	1st Grade (900)	10,800	...	21,600	32,400							
	...	3	1	...	3	1	2nd „ (800)	...	28,800	9,600	38,400							
	3	1	3	2	1	4	3rd „ (650)	15,600	7,800	31,200	54,600							
	1	4	2	2	3	2	4th „ (550)	13,200	19,800	13,200	46,200							
							Assistant Conservators—											
	2	2	1	3	1	1	1st Grade (450)	16,200	5,400	5,400	27,000							
	2	1	2	2	3	...	2nd „ (350)	8,400	12,600	...	21,000							
	2	1½	1½	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	2	...	1	3	...	2nd „ (300) do. do.	3,600	* 11,400	...	15,000							
	2	...	1	2	...	1	3rd „ (250)	6,000	...	3,000	9,000							
	...	2	1	...	2	1	4th „ (200)	...	4,800	2,400	7,200							
	...	...	...	...	...	...	4th „ (200)	800	800	800	2,400							
							Local Allowance (Rs. 50) for the—											
	...	...	...	...	...	...	Forest Assistant in the Board's office	200	200	200	600							
	11	11½	13½	12	12½	11½	Exchange Compensation Allowance	5,600	6,300	6,500	18,400							
								1,13,400	1,30,300	1,16,100	3,59,800							
							Deputation and Special Allowance	600	800	600	2,000							
								1,14,000	1,31,100	1,16,700	3,61,800							
							Deduct—Probable Savings	*8,600*	*15,100*	*9,300*	*33,000*							
							TOTAL SALARIES.	1,05,400	1,16,000	1,07,400	3,28,800	99,800	1,04,400	1,16,800	3,21,000	1,05,700	1,14,600	1,13,500	3,33,800	1,08,267	1,18,111	1,20,949	3,47,327
							ESTABLISHMENT.											
Establishment—	33	39	34	33	39	34	(*c*) Subordinate Forest and Depot Estt.—											
							Rangers 7 (150), 9 (125), 13 (100), 17 (80), 22 (60), 38 (50)	29,940	35,820	30,900	96,660							
	18	22	20	18	22	20	Deputy Rangers 20 (40), 20 (35), 20 (30)	7,440	9,300	8,460	25,200							
	42	49	48	42	49	48	Foresters 5 (25), 54 (20), 80 (15)	8,820	10,200	9,840	28,860							
	285	395	300	285	395	300	Forest Guards 50 (12), 75 (10), 140 (9), 715 (8)	29,124	40,032	30,804	99,960	63,200	80,100	72,700	2,16,000	29,940 7,440 8,820 29,124	35,820 9,300 10,200 40,032	30,900 8,460 9,840 30,804	96,660 25,200 28,860 99,960	56,120	70,228	59,751	1,86,099
	...	...	...	...	...	...	Temporary Establishment—											
							Rangers	...	...	...	...	...	...	...	...	...	...	...	...				
							Deputy Rangers	...	...	...	...	...	...	...	...	...	...	...	...				
							Foresters	...	...	...	...	...	...	...	...	...	...	...	...				
							Forest Guards	...	...	...	...	...	...	...	...	...	...	...	...				
							(*d*) Office Establishment—											
	36	55	55	36	55	55	Clerks 1 (125), 2 (100), 1 (70), 20, (50), 6 (40), 15 (35), 5 (30), 23 (25), 24 (20), 23 (15), 26 (12)	13,260	16,956	18,048	48,264	13,260	16,956	18,048	48,264								
	71	69	60	71	69	60	Servants 9 (10), 2 (9), 52 (8), 54 (7), 83 (6)	5,820	5,712	5,268	16,800	5,820	5,712	5,268	16,800								
							Forest Settlement Officers' Establishments—																
							15 Clerks 5 (50), 5 (25), 5 (20)	4,008	3,006	3,006	10,020	4,008	3,006	3,006	10,020								
							40 Servants 5 (14), 5 (11), 25 (8), 5 (7)																
							FOREST ESTABLISHMENT IN BOARD'S OFFICE.																
							Permanent Establishment—																
							1 Assistant 250	...	...	...	...												
							10 Clerks (125), (70), (60), (50), (35), (30), 2 (25), 2 (15)	1,800	1,800	1,800	5,400	1,800	1,800	1,800	5,400								
							6 Servants 2 (10), (8), 2 (7½), (5)	188	188	188	564	188	188	188	564								
							Temporary Establishment—																
							4 Clerks (75), 2 (35), (20)	660	660	660	1,980	660	660	660	1,980								
							For Temporary Office Establishments entertained in Districts—																
	29	11	22	36	13	22	Clerks 8 (25), 6 (20), 42 (15), 15 (12)	6,864	2,616	4,080	13,560	5,304	2,232	4,080	11,616								
	15	17	35	12	19	34	Servants 5 (8), 25 (7), 29 (6), 4 (5), 2 (4)	960	1,464	2,580	5,004	1,176	1,332	2,664	5,172								
							Lump provision for temporary establishments in District Forest Offices		4,920		4,920												
							Total	1,08,884	1,27,754	1,15,634		1,08,540	1,28,238	1,16,718	3,53,496								
									+4,920		3,57,192												
							Deduct—Probable Savings	*16,024*	*15,894*	*11,274*	*43,192*	*10,040*	*8,738*	*4718*	*23,496*								
							TOTAL ESTABLISHMENTS.	92,860	1,11,860	1,04,360		98,500	1,19,500	1,12,000	3,30,000	87,678	1,02,506	95,791	2,85,975				
									+4,920		3,14,000												

* Provision made for one appointment created by transfer from the Imperial Service (*vide* G.O., Mis. No. 3028, Rev., dated 19[illegible]

EXPENDITURE.

DETAILED ACCOUNT No. 11B.—FOREST—

B.—Establishments—*contd.*

		Budget Estimate, 1899-1900.				Revised Estimate, 1898-99.				Budget Estimate, 1898-99.				Accounts, 1897-98.			
		Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	Northern Circle.	Central Circle.	Southern Circle.	TOTAL.	Northern Circle.	Central Circle.	Southern Circle.	TOTAL.
	ALLOWANCES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—	Travelling Allowance—																
	(*a*) Conservators	3,500	3,000	3,000	9,500	3,500	2,500	3,000	9,000	3,500	3,000	3,000	9,500	2,622	2,194	2,594	7,410
	(*b*) Superior Officers	17,000	18,000	16,000	51,000	18,500	15,000	15,000	48,500	18,000	17,600	15,700	51,300	18,357	17,041	18,390	53,788
	(*c*) Subordinate Forest and Depot Establishments	16,700	20,200	19,500	56,400	15,800	18,200	18,200	52,200	14,400	18,500	17,800	50,700	14,060	17,648	18,927	50,635
	(*d*) Office Establishments	7,800	5,800	5,700	18,800	7,700	4,800	5,800	18,300	7,000	5,500	4,800	17,300	6,840	4,636	6,446	17,922
	TOTAL ALLOWANCES	45,000	46,500	44,200	1,35,700	45,500	40,500	42,000	1,28,000	42,900	44,600	41,300	1,28,800	41,879	41,519	46,357	1,29,755
	CONTINGENCIES.																
Contingencies—	(*a*) Stationery	...	...	...	...	...	...	...	...	50	...	...	50	...	...	...	...
	(*b*) Carriage of Tents	1,000	550	...	1,550	900	400	...	1,300	300	800	100	1,200	118	226	767	1,111
	(*c*) Rents, Rates and Taxes	1,450	750	900	3,100	1,430	730	900	3,060	1,400	625	720	2,745	1,462	1,097	803	3,362
	(*d*) Official Postage	5,850	6,800	5,200	17,850	5,750	6,660	5,200	17,610	5,650	5,590	4,500	15,740	5,352	6,698	4,935	16,985
	(*e*) Service Telegrams	1,000	400	500	1,900	900	360	500	1,760	700	855	500	2,055	952	319	395	11,666
	(*f*) Purchase and Repair of Furniture	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(*g*) Sundries—																
	Miscellaneous									...	...	...	...				
	Carriage of Records									...	...	...	...				
	Uniform																
	Warm Clothing																
	Landing and Shipping Charges																
	Peons' Belts and Badges																
	Money Order Commission																
	Cloth for Records																
	Table Cloth																
	Binding Charges																
	Cooly to Tent Lascars																
	Lighting Charges	9,800	8,500	8,800	27,100	9,020	8,350	8,900	26,270	8,300	8,130	9,180	25,610	12,005	10,086	7,062	29,153
	Sweepers' Allowances																
	Carriage of Stationery, Printed Form and Permit Book																
	Purchase of Books and Periodicals																
	Advertisement																
	Medicines																
	Hot and Cold Weather Charges																
	Tour expenses including Carriage of Tapal																
	Purchase, Repair and Mounting Maps																
	TOTAL CONTINGENCIES	19,100	17,000	15,400	51,500	18,000	16,500	15,500	50,000	16,400	16,000	15,000	47,400	19,889	18,426	13,962	52,277

II.—FOREST.

—	Direction—Northern Circle.	Ganjam.	Vizagapatam.	Godavari.	Kistna.	Kurnool.	Bellary.	Anantapur.	Direction — Central Circle.	Cuddapah.	Nellore	Chingleput.	North Arcot.	South Arcot.	Salem.	Tanjore.	Trichinopoly.	Direction—Southern Circle.	Madura.	Tinnevelly.	North Coimbatore.	South Coimbatore.	Nilgiris.	North Malabar.	South Malabar.	South Canara.	Total.
DETAILED ACCOUNT No. 11-B.																											
Establishment—Officers.																											
Conservator, 1st grade (1,600)	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. 2nd do. (1,350)	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. 3rd do. (1,100)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Deputy Conservators, 1st grade (900)	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	3
Do. 2nd do. (800)	..	..	..	..	..	..	1	1	..	..	..	..	..	1	..	..	1	..	1	..	..	1	..	..	..	1	4
Do. 3rd do. (650)	..	..	..	1	..	..	..	1	..	..	1	..	..	..	1	..	..	1	..	..	..	..	1	..	1	..	7
Do. 4th do. (550)	..	..	1	..	1	..	1	..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	1	..	..	7
Assistant Conservators, 1st grade (450)	..	..	..	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
Do. 2nd do. (350)	..	2	..	..	..	..	..	..	..	1½	..	..	..	1	..	..	..	..	..	1½	..	..	..	..	..	..	5
Special Forest Settlement-officers (500)	..	..	..	..	..	1	..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	..	..	2
Extra Assistant Conservator, 1st grade (350)	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	4
Do. do. 2nd do. (200)	..	..	..	..	1	..	1	..	..	..	..	..	1	..	..	..	1	..	..	..	1	..	..	..	..	..	4
Do. do. 3rd do. (250)	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. do. 4th do. (200)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Subordinate Forest and Depot Establishment (Permanent).																											
Rangers (150)	..	..	..	..	..	..	..	..	1	1	..	1	..	..	2	..	..	..	..	..	1	..	..	1	..	..	7
Do. (125)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	2	..	..	..	..	..	1	..	..	1	..	..	9
Do. (100)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	13
Do. (80)	..	..	..	..	..	..	..	..	1	..	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Do. (60)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Do. (50)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Deputy Rangers (40)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Do. (35)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Do. (30)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Foresters (25)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Do. (20)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Do. (15)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Forest Guards (12)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Do. (10)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Do. (9)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Do. (8)	..	..	..	..	..	..	..	..	1	1	..	1	1	..	1	..	..	..	..	..	1	..	..	1	..	..	17
Office Establishment.																											
Clerks (125)	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (100)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Do. (70)	..	..	..	..	..	..	..	..	2	..	..	1	1	..	1	..	..	..	1	..	..	..	..	..	..	..	6
Do. (50)	..	..	..	..	1	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	2
Do. (40)	..	..	..	..	..	1	1	1	..	..	1	..	..	..	1	..	..	1	..	..	1	..	..	..	1	..	6
Do. (35)	..	..	..	..	..	..	..	..	1	..	..	1	1	1	1	1	..	1	..	..	1	1	1	1	..	1	15
Do. (30)	..	..	..	..	..	1	1	1	1	..	1	1	1	1	1	1	..	1	..	..	1	1	1	1	1	1	24
Do. (25)	..	..	..	..	..	1	1	1	1	..	1	1	1	1	1	1	..	1	..	..	1	1	1	1	1	1	23
Do. (20)	..	..	..	..	..	1	1	1	1	..	1	1	1	1	1	1	..	1	..	..	1	1	1	1	1	1	23
Do. (15)	..	..	..	..	..	1	1	1	1	..	1	1	1	1	1	1	..	1	..	..	1	1	1	1	1	1	23
Do. (12)	..	..	..	..	..	1	1	1	1	..	1	1	1	1	1	1	..	1	..	..	1	1	1	1	1	1	23
Servants (10)	..	..	..	..	..	1	1	1	1	..	1	1	1	1	1	1	..	1	..	..	1	1	1	1	1	1	23
Do. (9)	..	..	..	..	..	1	1	1	1	..	1	1	1	1	1	1	..	1	..	..	1	1	1	1	1	1	23
Do. (8)	..	..	..	..	..	1	1	1	1	..	1	1	1	1	1	1	..	1	..	..	1	1	1	1	1	1	23
Do. (7)	..	..	..	..	..	1	1	1	1	..	1	1	1	1	1	1	..	1	..	..	1	1	1	1	1	1	23
Do. (6)	..	..	..	..	..	1	1	1	1	..	1	1	1	1	1	1	..	1	..	..	1	1	1	1	1	1	23
Forest Settlement-officers' Establishments.																											
Clerks (50)	..	..	..	..	..	..	..	..	2	..	..	..	..	..	1½	..	..	..	..	..	1½	..	..	..	..	..	5
Do. (25)	..	..	..	..	..	..	..	..	2	..	..	..	..	..	1½	..	..	..	..	..	1½	..	..	..	..	..	5
Do. (20)	..	..	..	..	..	..	..	..	2	..	..	..	..	..	1½	..	..	..	..	..	1½	..	..	..	..	..	5
Servants (14)	..	..	..	..	..	..	..	..	2	..	..	..	..	..	1½	..	..	..	..	..	1½	..	..	..	..	..	5
Do. (11)	..	..	..	..	..	..	..	..	2	..	..	..	..	..	1½	..	..	..	..	..	1½	..	..	..	..	..	5
Do. (8)	..	..	..	..	..	..	..	..	10	..	..	..	..	..	7½	..	..	..	..	..	7½	..	..	..	..	..	25
Do. (7)	..	..	..	..	..	..	..	..	2	..	..	..	..	..	1½	..	..	..	..	..	1½	..	..	..	..	..	5
Temporary Office Establishments entertained in Districts.																											
Clerks (25	..	..	..	..	..	..	..	..	1	1	1	1	..	..	1	..	..	1	..	..	..	1	1	..	..	..	8
Do. (20)	..	..	..	..	..	..	..	..	1	..	..	1	..	..	1	..	..	1	..	..	..	1	..	..	..	..	6
Do. (15)	..	..	..	..	..	..	..	..	4	2	3	..	7	5	3	..	..	4	..	..	1	..	4	2	2	5	42
Do. (12)	..	..	..	..	..	..	..	..	..	..	..	6	..	..	..	..	1	2	..	..	1	..	..	..	..	..	15
Servants (8)	..	..	..	..	..	..	..	..	..	..	..	..	4	2	2	..	..	2	..	..	1	..	2	1	1	1	25
Do. (7)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	3	2	..	..	1	..	..	..	..	..	5
Do. (6)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	2	..	..	..	29
Do. (5)	..	..	..	..	..	..	..	..	..	..	..	..	4	..	2	..	..	2	..	..	4	..	..	..	..	..	4
Do. (4)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7	..	3	1	..	1	2
																					..	..	4	..	..	..	
																					1	..	..	..	..	..	

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2,860	15,89x	—	.274
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	+ 4,920		

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