

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 830

Press

Mis.

260. 241

Dated

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
21st April 1865.*

No. 240. Read the following Proceedings of the Board of Revenue, dated 27th March 1865, No. 1,704.

Read the following letters :—

From Captain R. H. BEDDOME, Officiating Conservator of Forests, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Camp Cortallum, 1st August 1864, No. 992.

SIR,

Account Current, Memoranda Nos. I. and II., Statement of Payments and Collector's certificates of Anamallay Madumallai, Sigur, Bhowany and Collegal, Wynad, Hunsur, Nellambur, South Canara, Salem, and Cuddapah Forests, Accounts Current and Memorandum No. I., and Statement of Payments, Collector's Certificates of Neigherry Sholas, Australian Plantation, North Arcot, Kurnool, Gumsur and Surada Forests.
Account Current of South Arcot Forests.

I. ANAMALLAY.

	RS.	A.	P.
* Anamallay	1,447	7	7
Chenat Nair Forest.. ..	9,269	13	0
Bolampaty	175	0	0
Total ..	10,892	4	7

1. In pursuance of the directions contained in paragraph 37 of the Board's Proceedings dated 18th February 1860, No. 886, I have the honor to submit as per margin, the Annual Accounts Current of the Forests under conservancy, with the usual accompaniments for the official year 1863-64.

2. In the Account Current of these Forests, Rupees 10,892-4-7* are shewn as the amount of receipts, and Rupees 37,278-1-2 as that of expenditure, including the charges for fixed office Establishment. A balance therefore of Rupees 26,385-12-7 stands against the Forests.

3. At the close of the period under review, there was an extensive stock of timber in depôt, of the estimated value of Rupees 2,83,047-0-1, awaiting for its ultimate disposal the determination of the Home Authorities with respect to the proposal long since made to them by Government to reserve these five teak forests for Her Majesty's Dockyard.

4. Instead of a deficit, the present Returns would have exhibited a small profit if the sum of Rupees 27,272-7-7 realized from partial sales at Ponany, and paid into the Treasury of the Collector of Malabar, to be placed in that of the Collector of Coimbatore by a Public Service Transfer Receipt, had reached the latter before the expiration of the year. Besides this, there is a sum of Rupees 10,500 to be credited to the Forest Revenue for timber supplied to the Gun Carriage Manufactory, but not brought to account as it had not been delivered at Madras. Both these amounts will appear in the accounts of the Department for the current year, although one, namely, that of the Ponany sale proceeds, has been already entered as a receipt in my Annual Administration Report submitted to Government, and now in the Press. I should observe further, that owing to Captain Michael's illness at the commencement of the past official year, the felling operations were in some measure retarded.

5. In connection with these forests, it may not be out of place here to mention that Captain (now Major) Brine, who was formerly in charge of them, has been required† by Government to

† In Government Order, 14th May No. 827.

make good out of his pay and allowances, a sum of nearly 6,000 Rupees on account of certain teak planks, for the delivery of which at the foot of the Colungode timber slip he had entered into a contract, the cubic contents and price of these planks having on re-measurement been found to differ materially from those given by the Overseer, by whom they had been in the first instance measured, and the payment to the Contractor to be in excess of the amount actually due to them.

6. Certain sums amounting in the aggregate to Rupees 3,498-9-0, which were paid into the Madras Bank by the Agent of the Railway Company, on account of Seigniorage on timber felled from the Chenait Nair Forests not having been duly credited by the Collector of Coimbatore in

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his Treasury books the attention of the Accountant General was drawn to the subject, and from this functionary's letter to the Sub-Assistant in charge of Central Office, herewith forwarded, the Board will perceive that for reasons assigned by the Deputy Collector those sums have been carried in his accounts for the *present* official year, but as this is contrary to the Resolution* of the Government of India, which directs that all revenues should appear as income in the year in which they are received, and as the amount referred to had been actually paid in 1863-64, the Accountant General has been requested to have it adjusted against that year in the books of his Department. The other sum of Rupees 5,771-4-0 remitted to the Malabar Treasury by the Railway Department, and in respect to which a reference was also found to be necessary, has been properly entered by the Deputy Collector of that District to the credit of the Chennait Nair Forests, as will be seen from his reply annexed to Mr. Lushington's letter. The whole receipts of this forest will in future appear in the accounts of the Coimbatore Collector, to whose verification the Anamallay accounts are subject.

7. As regards the fixed charges, I should explain that they include a sum of Rupees 579-1-5 on account of pay and allowances drawn by Captain Michael on a bill passed on the Madras Bank just before he left this for Europe on Medical Certificate. Hence, the amount has been altered from Rupees 7,102-5-6 to Rupees 7,681-6-11.

8. Respecting the alterations under the head of "Contingent Charges," it is to be observed that Mr. Spring, at the Collector's request,† had expunged the items passed for March and April last, and in lieu entered a sum of Rupees 3,957-1-2 incurred in April 1863, which had already been included in the accounts of the Department for 1862-63, as explained in paragraph 11 of my Report for that year submitted to the Board, and reviewed by them in their Proceedings dated 25th September 1863, No. 6,139. As, however, the charges for those two months were actually paid up out of advances drawn from the Provincial Treasury in the past official year, an arrangement was subsequently made with the Accountant General to have them adjusted against the Budget grant of 1863-64, in conformity with the orders of the Supreme Government quoted above in paragraph 6. The aggregate amount of contingent charges on the debit side of the Account Current has accordingly been altered from Rupees 18,876-8-11 to Rupees 29,596-10-3, and the balance against Government from Rupees 15,048-14-10 to Rupees 26,385-12-7. Corresponding alterations have been necessarily made in the entries of Memorandum No. I. Thus the total charges amount to Rupees 37,278-1-2, and deducting this from the total of advances inclusive of the opening cash balance, there remains to be accounted for in the current year, a balance of Rupees 12,683-1-8, not Rupees 27,360-4-2 as shewn in the accounts verified by the Collector.

STATEMENT OF PAYMENTS.

† Government Order, No. 1,119 of 30th June 1863.

the Anamallais during the absence of Captain Michael on sick leave, upon a salary of Rupees 200 per mensem, with Rupees 60 additional as travelling allowance.‡ Hence, now a monthly saving of Rupees 440 from the cost of the Establishment, certain other changes in which have

§ Government Order, No. 1,354, dated 21st July 1863.

|| In Proceedings, 4th August 1863, No. 1,449.

CHENNAIT NAIR FORESTS.

10. The revenue realized from this Forests, as marginally shewn in the 2nd paragraph, has been credited in the Anamallay accounts, to which the allowances of the Assistant are also wholly debited.

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BOLUMPATTY, II.

* Government Order, dated 12th February 1863, No. 321.
† Do. " No. 1,577, dated 27th August 1863.

11. For the working of this Forest, which was lately transferred by Order* of Government to the Conservancy Department, a small Establishment† has been entertained since last November. The sales in it were very limited as there was no demand for timber. Its accounts have likewise been incorporated with those of Anamallay, but the Assistant in charge has been directed to submit his future returns separately.

MUDUMALLAY, III.

	RS.	A.	P.
‡ Sold to merchants	9,217	11	8
§ Supplied to Wellington Barracks	5,364	1	0
Do Lawrence Asylum	328	7	0
Do Ooty Jail	377	3	0
Total	15,287	6	8

12. The income from this Range amounted to only Rupees 15,287-6-8,‡ which includes the value of timber supplied to the Department Public Works, and the outlay, inclusive of fixed charges to Rupees 37,292-7-4, thus leaving a balance against the Forest of Rupees 22,005-0-11.

13. The value of timber, however, stored in the several Depôts is estimated at Rupees 1,43,304-1-0, and as Tenders from wood Merchants from Bangalore and Mysore for the purchase of Teak were arriving daily, the revenue for the current official year will, it is anticipated, be far more satisfactory.

14. In explanation of the excess of expenditure over receipts for the year now reported on, the Assistant Conservator in charge of this Forest states, that there was no demand for timber, owing to the release by Order of Government of a large quantity of wood, which had been confiscated from the Forest belonging to Terunelly, Trichellery, and Pulpully Temples, and which had the effect of glutting the market, whilst the entire amount of Major Morgan's supervision, which was debited to Seegur (of which he has also charge, together with that of Bhowany and Collegal Forests, Neilgherry Sholas, and Australian plantation) in the previous year, has in the present been debited against Mudumallay agreeably to paragraph 9 of the Order of Government, dated 24th December 1863, No. 2,381.

15. Another cause of the financial results of 1863-64, in respect of this Forest contrasting so unfavorably with those of 1862-63, is the refund of a sum of Rupees 40,000, which had been advanced by Major Farewell on account of the Lawrence Asylum, Government having directed§ that in lieu of actual cash payments vouchers simply should be required from the Public Works Department for timber supplied by the Forest Department for the construction of the Asylum, and that any payments already made since the issue of the order of the Supreme Government forbidding inter-departmental cash payments should be refunded and placed in the Collector's Treasury at the disposal of the Superintending Engineer. Vouchers have accordingly been obtained from the Executive Engineer for the small quantity of timber actually delivered on account of Government buildings, and are attached to the Account Current in support of the sum credited under that head, like other *bonâ fide* cash transactions.

16. This mode of adjustment appeared to the Accountant General somewhat inexpedient, with reference to the Forest Department, and he therefore suggested the continuance to it of the system of cash payments; but the Government thereupon observed|| that the account provided in paragraph 7 of the Proceedings of the Government of India, Financial Department, dated 15th April last, No. 2,020, will enable the Deputy Accountant General and the Board of Revenue to check these inter-departmental transactions. It is consequently necessary that those Collectors who have to verify the annual accounts of the Department should be instructed to keep a separate Memorandum of the value of timber supplied to any Governmental department, and on the production of vouchers for such supply to grant an acknowledgment for the amount, in view to its incorporation in the Budget Statement of Receipts submitted to Government monthly from

|| In Government Order No. 995 of 11th June 1864.

this office, forwarding at the same time to the Accountant General a copy of the Memorandum with their usual monthly Accounts Current, to enable that functionary, under the new arrangement, to make the requisite entries in the books of his department.

17. As regards the alterations made in red ink in the accounts of this and other Forests, under the supervision of Major Morgan, I beg to state that in consequence of certain items of charge having been struck out by the Board as unauthorized, his monthly Contingent Bills from November to April last remained unaudited up to the close of the year, but the total amount having since been passed against the Budget for 1863-64, has been included in the Returns by the Assistant in charge of the Central Office, in accordance with the Resolution of the Government of India, Financial Department, under date the 6th May 1863, No. 1,890.

SEEGUR, IV.

18. A sum of Rupees 32,719-10-4 was realized from the produce of this Forest, and the expenditure amounted to Rupees 14,046-15-10, including cost of fixed establishment, which leaves a profit to Government of Rupees 18,672-10-6, the entries in the Returns being duly supported by a certificate from the Collector of Coimbatore.

19. Besides the very satisfactory return in cash exhibited, there was on hand, at the close of the year, a quantity of wood estimated at Rupees 15,985-13-11.

MEMORANDUM No. I.

20. The actual sum drawn from the Collector's Treasury against the Budget of 1863-64 was Rupees 13,000, not Rupees 13,316-9-1 as shewn in this Return, the difference Rupees 316-9-1 being entered therein as "re-mitted to the Collector's Treasury from the opening balance of Rupees 694-15-0 on sale proceeds of Timber in 1860-61." In answer to a reference from the Central Office concerning that item, Major Morgan states that as it was credited in 1860-61, its inclusion now in the Collector's certificate is not necessary, and from the accompanying copies of correspondence,* the Board will see that for the past three years it has been borne on the books of the

* Vide Enclosures from G. to N.

Collector in excess of the actual amount debited to advances. I feel called on therefore to enter into a full explanation of the transaction. During the official year 1860-61, Rupees 12,055-6-11 were realized from sales of timber. Of this sum, Rupees 6,000 only were remitted to the Collector to be placed to the credit of Forest Revenue, Rupees 4,601-1-10 were appropriated for operations of

	Rs.	A.	P.
† Actual cash on hand	1,137	13	0
Advances outstanding	316	9	1
	1,454	5	1

the Forests, as it was then not worked by a regular grant, and the remainder, Rupees 1,454-5-1,† was carried as a closing balance in the accounts of that year. The unexpended portion of this balance, amounting to Rupees 1,137-12-0, was

however paid into the Collector's Treasury in 1861-62, in accordance with the instructions contained in paragraph 11 of the Board's Proceedings, dated 15th July 1861, No. 3,727, and the residue, Rupees 316-9-1, which had been treated as an outstanding debt, was adjusted in the accounts of that year. The Collector who till lately was in ignorance of the circumstances herein detailed, has now credited the amount in question, though long since worked out to Forest Revenue and debited it to Advances.

21. The 10,000 Rupees sanctioned for working charges in the past year having been found insufficient, the Government were pleased, at the instance of Major Morgan, to grant authority for the transfer to this Forest of a sum of Rupees 3,000 from savings effected out of the Budget estimate amount of the Mudumallay Forests.

NEILGHERRY SHOLAHs, V.

22. An out-turn of Rupees 4,019-3-1 against charges inclusive of fixed establishment, amounting to Rupees 3,612-15-7, is shewn in the Account Current, which leaves a net sum of Rupees 376-3-6 in favor of the Sholahs.

23. There would have been a considerable addition to the profit actually derived if the Devi Sholah Contract had not been thrown up before the close of the official year, during the first half of which there was not so much wood sold as there would have been but for the prevalence of heavy monsoon, and overstocking of the market by the former Contractor with seasoned wood from his stores before the expiration of his term of contract, while in the early part of the second half of the year felling was altogether given up in consequence of Mr. McIvor, the Superintendent of Government Chinchona plantations having sold to one Mr. Frend, without consulting the Forest Department, two Sholahs near the Dodabetta site, which had been taken by him for the cultivation of Chinchona, thereby stopping all sales from the Devi Sholah, which is about eleven miles distant from the Cantonment. For the losses resulting to the Contractor from these proceedings, the Officiating Conservator of Forests recommended, and the Government were pleased to grant,* compensation, to

* In Government Order, No. 545, dated 2nd April 1864.

the extent of Rupees 1,622-3-6, out of the 5,050 Rupees payable on account of the two Sholahs purchased by Mr. Frend. The difference, viz., Rupees 3,427-12-6 will, agreeably to Government Order of 14th December 1863, No. 2,277, be credited to this Department in the accounts for the current official year.

MEMORANDUM No. I.

24. From this document it will be seen that a sum of Rupees 500 was, with the sanction given in Government Order, 7th December 1863, No. 2,220, transferred to the Neilgherry Sholahs from the Budget Estimate of the Mudumallai Forests for 1863-64.

AUSTRALIAN PLANTATIONS, VI.

25. A small sum of Rupees 154-4-0 is exhibited as income for the year against charges inclusive of fixed Establishment, amounting to Rupees 2,258-10-9, which leaves a balance at the debit of the plantation of Rupees 2,104-6-9.

26. These plantations are intended to meet the future requirements of the Wellington Barracks, and will soon yield a supply of firewood and poles for building purposes. The cause of the advances outstanding will be explained in the concluding part of this letter, together with those of other Forests.

BHOWANY AND COLLEGAL, VII.

27. On the credit side of the Account Current is a total receipt of Rupees 6,417, and on the debit an expenditure of Rupees 2,637-2-1, which includes the charges for fixed Establishment, shewing a balance in favor of Government of Rupees 3,779-13-11.

28. Originally, under the management of the Collector of Coimbatore, these Forests were placed under the charge of Major Morgan only since June 1863, in accordance with Government Order of 25th April 1863, No. 717, and sanction of the Government of India obtained for the requisite establishment, as communicated in Government Order, No. 1,533, dated 21st August 1863.

29. The Assistant Conservator commenced but recently working the Collegal Range, and the result of his operations is, therefore, so far satisfactory.

30. A transfer to these valuable sandalwood tracts of Rupees 1,500 available from the grant for Mudumallai, was authorized in Government Order, 7th December 1863, No. 2,220, as the amount sanctioned for Bhowany and Collegal in the Budget Estimate of the Department for 1863-64 was found to be inadequate to their effective working.

WYNAAD, VIII.

31. A return of Rupees 18,654-10-9 is shewn in the Account Current against an expenditure of Rupees 24,827-0-6 including cost of fixed Establishment, which leaves a balance of Rupees 6,172-5-9 against the Forest.

32. For the reasons mentioned in paragraph 14 of this Report under the head "Mudumallai" there was scarcely any demand in the past year for timber from the Wynaad belt, and the price of Teak and other species of wood fell considerably; hence the excess of disbursements over

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receipts. The value, however, of the stock in Depôt on 30th April last is estimated at Rupees 27,221-14-0, a good portion of which will, it is hoped, be realized in the current official year.

33. The amount granted in the Budget for the working charges of these Forests having proved unequal to the operations needed, a further sum of Rupees 4,000 was transferred thereto, under authority* from the savings out of the estimates for Hunsoor and Madura, and it is also observable that the addition to the amount entered in the Statement of payments under the head of Establishment is for the increase to it sanctioned by the Government of India according to Government Order, No. 1,895, dated 17th October 1863.

34. The Mysore Government having raised the tax upon all timber entering their territories, and their own timber being exempt from taxation, it was manifestly clear that we could only sell at a great discount. The Officiating Conservator of Forests, therefore, suggested that the working of the Wynnaad belt be suspended until the opening out a road to the Western Coast, the construction of which seems to have already received the sanction of Government, but they have directed† that operations should be continued pending the receipt of orders on a reference to be made to the Supreme Government upon the subject.

35. In a foot-note to the Account Current of this Forest, Mr. Deputy Collector Bates remarks, that it was, on comparison with the accounts of the Collectorate, found correct, with the exception of the item of Forest expenditure, which therein amounts to Rupees 13,103-15-3, not Rupees 13,705-10-4 as shewn by the Assistant Conservator. In a letter, however, to the Sub-

Enclosure O.

Dated 7th July 1864, marked P.

† No. 2,107 of 24th June 1864, Q.

from Mr. Bates in reply to a communication from this office, it will be seen that the charges adjusted by him monthly against advances are much less than that amount, owing apparently to certain audited Contingent Bills not reaching him till after the Treasury accounts were closed. The discrepancy will, it is presumed, be cleared up in the Collectorate accounts for the current official year.

HUNSOOR, IX.

36. The receipts from this amounted to only Rupees 1,296-4-10, and the disbursements including cost of fixed Establishment, to Rupees 7,475-4-7, leaving Rupees 6,178-15-9 against the Forests, while the estimated value of timber on hand at the end of the year was Rupees 24,279-14-6.

37. The cause of so small a return from this Forest is the same as that above stated in respect of the Wynnaad belt, and the remarks then offered regarding the item of Forest expenditure apply also to Hunsoor.

38. Touching these Forests I may mention that although the Madras Government has been in undisturbed possession of them upwards of sixty years, they are now claimed by the Mysore State, and the question at issue has been referred to the decision of the Government of India.

NELLUMBUR, X.

39. The Account Current of this plantation exhibits a receipt of Rupees 6,691-2-4, against

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Rupees 13,925-5-1 for fixed and contingent charges, the expenditure having exceeded its income by Rupees 7,231-2-9.

40. Owing to the great difficulty experienced in procuring labor, which prevented the produce of the plantation being brought to market until after the season for export was past, joined to an apparent combination on the part of the Maupla Timber merchants to keep down prices, there was but a small quantity of saplings sold during the year. Chiefly from these causes, and partly from the disorganized state of the establishment, consequent upon the prevalence of fever, the financial results, as compared with those of 1862-63, have not been so favorable as had been anticipated. At the close of the year, however, there was a good stock of timber on hand, which at the lowest valuation will, it is hoped, realize Rupees 35,600.

41. From a note appended to the Account Current it will be seen that certain Contingent Bills from August to April last were not adjusted by the Collector in his accounts, until June last. The delay was occasioned by the bills having to be twice returned for revision to Mr. Su b- Assistant Fergusson who from some misapprehension of the system to be followed in the preparation of his returns, notwithstanding the instructions sent to him on the subject from the Central Office, failed to furnish them till after the end of the year. Besides, the bill for April last, which through an oversight had been passed by the Civil Paymaster against the Budget of 1864-65, had to be sent back to that functionary to be altered and re-passed against that of 1863-64. Having been finally audited and passed all these bills amounting to Rupees 8,319-3-8 were forwarded to the Collector, and have been as stated by him adjusted in his accounts for June, together with an item of Rupees 1-2-0 which he observes did not appear in his books, but which seems to have been passed by the Civil Paymaster on the 29th July 1863, as Saderwarid charges incurred in the preceding month, on a bill submitted to him by Mr. Burnell, the Assistant Collector of Malabar.

* Copy enclosed, R.

42. Annexed to Mr. Bates' letter,* No. 2,035, dated 17th June 1864, is a Memorandum containing an entry of Rupees 284-2-10, but the Register of this office does not shew anything having reference to this charge. The Collector has been requested to furnish the Central Office with full particulars regarding the item, why it was incurred, and when passed for adjustment, and the information will be communicated to the Board as soon as received.

Statement of Payments.

43. With regard to the excess, which appears in this Statement over the amount cost of the Establishment in the previous year, I beg to inform the Board that on a representation from the Collector of Malabar and the Officiating Conservator of Forests, Government granted† authority for raising the pay of the Writer

from Rupees 17-8-0 to Rupees 35, and for the employment of an additional Duffadar and seven Peons on the plantations at an additional cost of Rupees 68-8-0 per mensem, sanction having been granted at the same time for the entertainment of a separate Establishment for the timber Depôt at Calicut consisting of one Duffadar on Rupees 15 and 3 Peons on 6 Rupees each.

MADURA, XI.

44. The receipts from this amounted to Rupees 3,187-10-6, and the disbursements inclusive of cost of Establishment to Rupees 4,441-11-10, leaving a balance of Rupees 1,254-1-4 against the Forests.

45. In the duplicate Account Current furnished by Mr. Overseer Sperschneider a sum of Rupees 1,968-6-8 only is shewn as income for the year, whereas by a letter† from the Collector of Madura, dated 8th ultimo, No. 559, it appears that the total collections were Rupees 3,187-10-6. This latter has been accordingly

† Dated 8th June 1864, No. 559, marked S.

entered to the credit of the Forest in place of the incorrect amount exhibited in the return alluded to.

46. The falling off in the revenue of these Forests, as already explained by the Officiating Conservator in a letter to Government recorded in their Proceedings, No. 720, under date 26th April last, is attributable partly to a diminished demand for wood from the Government Forest, resulting from the rates of seigniorage put in force, as timber is obtainable by traders on lower terms from the Zemindars, who are owners of more than half of the Forests in the Madura District, and who work them on a very wasteful system, and partly to the large quantity of timber brought into that market from the Tinnevely Hills. The information called for by Government in their Proceedings adverted to, as to the practicability of renting the private Forests in Madura, and conserving those of Tinnevely will shortly be supplied, as the attention of the Officiating Conservator is now engaged on this point.

47. It is noticeable that the original Annual Accounts had not been received by Mr. Levinge at the date of his letter, though the Overseer had been repeatedly requested to expedite their despatch. They will be submitted to the Board as soon as they reach the Central Office.

SOUTH CANARA, XII.

48. These Forests, as shewn in the Account Current, yielded a return of Rupees 20,318-9-6, against charges amounting to Rupees 9,606-5-1, which includes the cost of Establishment, leaving a profit to Government of Rupees 10,772-4-5 with timber on hand on 30th April 1864, estimated at Rupees 18,875-4-0.

49. As anticipated in my Report for the previous year, there was in the past a considerable increase in the revenue. The Forest is now more efficiently worked with the extra Establishment sanctioned,* and authority having been granted lately, subject to the confirmation of the Government of India, for the employment of a 3rd Overseer for the charge of the Teak and Black-wood Plantations, and for conserving the young indigenous Teak Forests in Cassergode Talook, the future returns may be expected to be still more satisfactory.

MEMORANDUM No. 1.

50. In respect to Rupees 732-0-7, noted by the Collector as being adjusted for the previous year's unadjusted debits, it is to be observed that this sum which was paid up out of the advances drawn in April 1863 from his Treasury had been passed against the Budget of 1862-63, and consequently included in the Annual Accounts submitted to the Board for that year, and reviewed by them in their Proceedings, No. 6,139, dated 25th September 1863.

SALEM, XIII.

51. An income of Rupees 31,434-0-8 is exhibited against fixed and contingent expenses, amounting to Rupees 14,250-5-3, which leaves a balance of Rupees 17,173-11-5 in favor of the Forests, the timber on hand at the close of the year being valued at Rupees 23,200.

52. A sum of Rupees 360 paid for the South Arcot Establishment having been irregularly drawn from the Salem Treasury, has been expunged from the Account Current of this Forest, and transferred to its proper head, which explains the alterations in the Accounts of the two Forests.

* Government Order, No. 1,711, dated 17th September 1863.

53. At the suggestion of the Officiating Conservator, which met with the approval of Government, Lieutenant Borradaile, the Assistant, was directed to systematically work the Forests of the Denkecottah Talook, and to hold a periodical sale at Dharumpoory and Oosoor, but as he was taken ill and obliged to proceed to England, the proposed arrangements have not been carried out. Mr. Hall has, agreeably to

† No. 744 of 29th April 1864.

orders‡ of Government, been temporarily placed in charge of these Forests. On the appointment thereto of another officer, the contemplated operations will at once be commenced, and if found to be attended with advantage, the Voucher and License system will be discontinued except as regards firewood and bamboos.

MEMORANDUM No. I.

54. In the Contingent Bill incurred for last April, two sums of Rupees 17-8-0 and 41-8-0 were retrenched, the former being for pay of a temporary Establishment employed on the Sandalwood operations, the latter for a Suit instituted by Mr. Johns against the Forest Department. As these items could not be passed without special authority, it was considered necessary to treat them as an adjusted advance. The subject matter of the Suit, which is still pending, was brought under the notice of Government, and the opinion of Mr. Dale, Government Pleader, having been taken on it, the Collector has been requested* to assist the officer in charge of the Salem Forest in the defence.

* Government Order, 9th April 1864, No. 603.

Statement of Payments.

55. Touching the item of Rs. 360 entered in this Return, explanation has been offered above in paragraph 52. The error has been rectified from the commencement of this year, and the pay of the South Arcot establishment is now drawn on a separate Bill passed on the Collector of that District.

SOUTH ARCOT, XIV.

56. From seigniorage on timber Rs. 2,316 were collected during the year, and the expenditure for establishment was Rupees 360, leaving a balance in favor of the Forest of Rupees 1,956.

57. The Account Current verified by the Collector, exhibited only the revenue of these Forests. To render therefore the return complete the cost of supervision has been therein debited in the Central Office.

58. No portion of the fixed charges having been drawn from the Treasury of this Collectorate, the usual documents which should have accompanied the Account Current, agreeably to paragraph 29 of my Report to the Board, submitting the accounts of the Department for 1862-63 have not been furnished; but the amount appears in the Memorandum No. 1 and Statement of Payments attached to the Salem Forest Account Current.

NORTH ARCOT, XV.

59. A receipt of Rupees 2,572-7-3 from sales, &c., is shewn against a charge for Establishment of Rupees 528, which leaves a balance of Rupees 2,044-7-3 in favor of Government.

60. With reference to the subject of placing under the Conservancy Department, the larger jungles in the Polur Talook, as well as the jungles of Arasampotoo and Thelly in the Vellur Talook, as recommended by the Acting Collector, Mr. Fraser, in his letter,† adverted to in the Board's Proceedings, No. 7,157, dated 10th November 1863, I may remark that Government await‡ the Collector's report called for on the seigniorage rates, &c., proposed by the Conservator of Forests.

† No. 207 of 15th October 1863.

CUDDAPAH, XVI.

61. The out-turn of this amounted to Rupees 21,651-10-0, and the fixed and Contingent expenses to Rupees 5,560-4-9, shewing a balance in favor of Government of Rs. 16,091-5-3.

62. As compared with the results of 1862-63 those of the past year are very favorable. Mr. Spring having been placed in temporary charge of the Anamallays, Mr. Overseer Yarde, of the Salem District, was in July last appointed to act for him as Sub-Assistant in charge of the Cuddapah and North Arcot Forests, which are now strictly conserved and smuggling checked with the additional Establishment sanctioned§ by Government, at a monthly cost of Rs. 45.

§ In Government Order, No. 1,962, of 30th October 1863.

The accounts have been correctly rendered, and do not call for any remarks.

KURNOOL, XVII.

63. The Account Current of this Forest exhibits an increase of Rupees 37,287-13-0

against an expenditure of Rupees 3,420-12-4 for Establishment and Contingencies, leaving a profit to Government of Rupees 33,867-0-8.

64. It is highly gratifying to notice the large revenue of these forests, which is more than double that of the preceding year.

65. The Assistant, Mr. Lenon, who was formerly employed as Head Overseer in the Annamallays, has been suspended by order* of Government, and required to submit within three months, any explanation that he may have to offer in respect to the matter alluded to under that head in paragraph 5 of this report; and pending final decision on his case, Mr. Turnbull has been appointed as 3rd Class Overseer to the charge of the Kurnool Range.

* No. 327 dated 14th May 1864.

GUMSAR AND SURADA, XVIII.

66. From these, a return of Rs. 1,479-9-6 is shown against Rupees 1,367-11-1 for fixed and working charges, which leaves a balance of Rupees 111-14-5 at the credit of the Forest.

67. The amount of cost of Establishment in the Account Current has been altered in the Central Office from Rupees 1,216-11-9 to 1,023-15-9, which is the sum actually passed by the Civil Paymaster from May 1863 to February 1864, and a corresponding alteration made in the Statement of Payments furnished by Mr. Brown, and verified by the Deputy Collector of Ganjam, the Overseer having inaccurately entered therein the net sum drawn by him in each month, minus Income Tax which had to be added to each of these several items.

68. In respect to the item of Rupees 343-11-4 for Forest expenditure, which remains unadjusted, I have to observe that owing seemingly to Mr. Brown's ignorance of the system of preparing and submitting Contingent Bills for audit according to the form and instructions laid down in the Revised Manual of the Forest Department, he did not submit any at all, although he had been repeatedly called upon to do so, and supplied from the Central Office with a duplicate copy of one for his guidance, and although he had been distinctly informed that his salary bills, which were detained unadjusted from March to May last would not be passed for payment until the receipt of the Contingent Bills. The Assistant in charge of the Central Office, however, has since himself prepared and submitted a Bill for audit from the Overseer's monthly Account Current, and the amount Rupees 343-11-4 will be adjusted against the Budget grant of 1863-64.

STATEMENT OF PAYMENTS.

69. An extra establishment, sanctioned in Government Order, No. 1,414, dated 29th July 1863, at an additional cost of Rupees 38 per mensem, was entertained in September 1863, which accounts for the increased expenditure entered since that month.

70. Mr. P. Guezelar has been sent from Cochin to relieve Mr. Brown, and it is hoped that these Forests will, under better management and more careful superintendence, show a good profit this year.

71. Having, I trust, fully stated above all that was necessary in explanation of the charges incurred, and the changes that have taken place in the several Forest Establishments during the past official year, there remains but one other point to be noticed, and as it is one to which both this Government and the Government of India attach great importance, I must now offer a few observations thereupon. I allude to the advances drawn for Forest operations, the speedy adjustment of which is considered desirable. With reference to the balances outstanding against

Annamallay.
Mudumallay.
Wysad.
Kurnool.
Nellambar.

some of the Forests, particularly those specified in the margin, I would remark generally that a variety of causes conspired to prevent their being worked out, in some instances the Contractor's bullocks were carried off by murrain, while in others the curumbers or axemen, sawyers and other working parties were compelled by severe illness contracted in the jungles to desist from labor. In addition to the obstacles which unhealthy localities and seasons oppose, I may mention

that much difficulty is often experienced in procuring both laborers and carts; the former preferring employment under Coffee planters, and the latter being engaged for the extensive traffic carried on by the Bangalore and Coimbatore merchants who pay liberally for them. The Contractors, it is true, might be held responsible for the due fulfilment of their engagements, but the adoption of any severity towards them for non-adherence to the strict letter of their contract would, I fear, materially affect the Forest Revenue which is mainly dependant upon the services which the advances secure, and so long as the work they undertake to perform is carried on in good faith, I think some leniency should be shown when those advances have not been all worked out within the stipulated time. I am not prepared at present to suggest any measure calculated effectually to ensure a full adjustment of them before the close of each official year, but the attention of the Assistants of the Department will be directed to this subject, and they will be required to draw from the Treasury only such sums as are likely to be fully expended within a reasonable period with reference to season and other circumstances, in accordance with the suggestions contained in a communication lately received from the Accountant General.

72. The subjoined Abstract Statement exhibits at one view the Financial Results of 1863-64 in contrast with those of 1862-63.

Official year.	Receipts by sale of timber.	Disbursements for establishment and contingencies.	Balance in favor of Government.
1862-63 ...	1,82,443 15 9	1,75,777 0 6	6,671 15 3
1863-64 ...	2,16,369 11 0	* 2,04,303 2 11	12,066 8 1
Difference...	33,920 11 3	28,526 2 5	5,394 8 10

* Inclusive of Central Office Establishment and Contingencies.

From this it will be seen that there has been an increase of Rupees 33,920-11-3 in the receipts, besides an increase in the value of timber cut and stored in Depôts, while the net revenue was Rupees 12,066-8-1, exceeding that of the previous official year by Rupees 5,394-8-10. The actual profit to Government would have been considerably higher, but for a sum of Rupees 27,272-7-7, realized from sales of timber at Ponany, and paid into the Treasury of the Collector of Malabar, in March last, not having been transferred to that of the Coimbatore Collectorate and brought to account until after the close of the year.

73. Adverting to the last paragraph of my Report on 1862-63, I have again to express regret that, despite all efforts to ensure conformity to the orders of Government, dated 4th August 1863, No. 1,415, this Report could not possibly be prepared and forwarded within the prescribed period. The foregoing details with the accompanying correspondence indicate the numerous references which had to be made in respect to the monthly Contingent Bills and other Returns, and will I hope satisfactorily account for the delay that has occurred. These important documents have to be carefully examined and checked before they are sent up to the proper authorities for final audit, and as a perfect agreement (which however does not exist on the present occasion, as the Board will perceive) between the Forest Accounts and those of the several Collectorates is essentially requisite, the former in not a few cases have to be returned to great distances for revision, and before they are re-transmitted to the Central Office, the official year has long since expired, leaving but little space, amid the daily routine of business, for the timely preparation of the yearly Report. Under these circumstances, I beg to propose, and trust that the Board will be good enough to recommend, that the interval allowed by Government for the submission of the Annual Accounts Current of the Forest Department be extended to three months, in view to their being laid before the Board at once in a complete and accurate form, so that no subsequent calls for information or explanation will be necessary.

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ENCLOSURES Nos. 1 & 2.

ABSTRACT.—Account Current of the Gumsur Forests for the official year 1863-64.

ENCLOSURE No. 3.

ABSTRACT.—Account Current of the Cuddapah Forests for the official year 1863-64.

ENCLOSURE No. 4.

ABSTRACT.—Statement shewing the payments made to the Sub-Assistant Conservator of Kurnool Forests during the official year 1863-64, on account of salary, &c.

ENCLOSURE No. 5.

ABSTRACT.—Account Current of the North Arcot Forests for the official year 1863-64.

ENCLOSURE No. 6.

ABSTRACT.—Account Current of the South Arcot Forests for the official year 1863-64.

ENCLOSURE No. 7.

ABSTRACT.—Informing that no annual accounts have been received from Madura.

ENCLOSURE No. 8.

ABSTRACT.—Account Current of the Salem Forests for the official year 1863-64.

ENCLOSURES Nos. 9 & 10.

ABSTRACT.—Accounts Current of the Coimbatore Forests for 1863-64.

ENCLOSURE No. 11.

ABSTRACT.—Annual accounts of the Anamallay Forests for 1863-64.

ENCLOSURE No. 12.

ABSTRACT.—Account Current of the Mudumalai Forests for the official year 1863-64.

ENCLOSURE No. 13.

ABSTRACT.—Account Current of the Seegar Forests for the official year 1863-64.

ENCLOSURE No. 14.

ABSTRACT.—Account Current of the Neilgherry Sholahs for 1863-64.

ENCLOSURE No. 15.

ABSTRACT.—Account Current of the Wellington Australian Plantation for 1863-64.

ENCLOSURE No. 16.

ABSTRACT.—Account Current of the Bhowany and Collegal Forests for 1863-64.

ENCLOSURE No. 17.

ABSTRACT.—Account Current of the South Canara Forests for 1863-64.

ENCLOSURE No. 18.

ABSTRACT.—Monthly advance on account of the Wynaad and Hunsur Forests for 1863-64.

ENCLOSURE No. 19.

ABSTRACT.—Account of Nelambur Forests.

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ENCLOSURE No. 20.

ABSTRACT.—Account Current of the Wynaad Forests for 1863-64.

ENCLOSURE No. 21.

ABSTRACT.—Account Current of the Hunsur Forests for 1863-64.

ENCLOSURE No. 22.

ABSTRACT.—Annual account of the Nelambur Teak Plantations for 1863-64.

From Captain R. H. BEDDOME, Officiating Conservator of Forests, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Ootacamund, 17th August 1864, No. 1,015.
With reference to paragraph 42 of my Report* for the past official year, I beg to enclose a letter from Mr. Deputy Collector Bates, No. 2,642, dated 5th instant, with a Memorandum annexed from which it will be seen that the charges on account of the Nellumbur plantation, amounting to Rupees 234-2-10, were passed by the Civil Paymaster on bills furnished separately by the Collector of Malabar.

* No. 992, dated 1st August 1864.

ENCLOSURE No. 1.

ABSTRACT.—Letter from the Deputy Collector of Madura, to the Sub-Assistant Conservator in charge of Central Office, Madras, dated 3rd August 1864, No. 3,642.

From Captain R. H. BEDDOME, Officiating Conservator of Forests, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Ootacamund, 17th August 1864, No. 1,014.

1. Adverting to paragraph 47 of my report to you, dated 1st instant, No. 992, I have the honor to submit herewith the annual accounts† of the Madura Forests, forwarded direct to the Central Office, by Mr. Deputy Collector Stuart. From the certificate attached by him to the Account Current, it will be seen that Rupees 2,151-7-8 only have been carried in the books of the Collector to the credit of Forest Revenue for the last official year, although the Collector of Madura, as noticed by me in paragraph 45, stated in his letter‡ No. 559, dated 8th June last, that the collections under that head amounted to Rupees 3,187-10-6. This latter sum having already been entered in my Annual Administration Report to Government, just printed, its exhibition in the Returns now furnished seems necessary, and Mr. Levinge has been requested to write direct, and inform the Board of the cause of the discrepancy between the two accounts.

† Vide Enclosure S. submitted with Report.

‡ Dated 4th August 1864, No. 13.

2. I beg at the same time to enclose copy of a letter§ from Mr. Overseer Sperschneider, explanatory of the cause of the great delay which has occurred in the submission of his accounts. It is not satisfactory. Mr. Sperschneider had most implicit instructions to visit the Collector's Office personally soon after the close of the official year, there is no reason why he should not have done so.

ENCLOSURE No. 1.

ABSTRACT.—From Forest Overseer of Madura, to the Sub-Assistant Conservator in charge of Central Office, dated 4th August 1864, No. 13.

ENCLOSURE No. 2.

ABSTRACT.—Account Current of the Madura Forests for the official year 1863-64.

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From Captain R. H. BEDDOME, Officiating Conservator of Forests, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Ootacamund, 5th September 1864, No. 1,055.

1. In continuation of my letter to the Board, dated 17th ultimo, No. 1,014, I have the honor to enclose copies of correspondence, which has taken place relative to the actual income realized from the Madura Forest during 1863-64. From the letter of the Deputy Collector of Madura to the Sub-Assistant Conservator in charge of the Central Office, it will be observed that the collections paid into the Treasury in that year, amounted not to Rupees 2,151-7-8 for which a certificate was granted by him, but to Rupees 3,187-10-6 as stated by the Collector in his letter No. 559, dated 8th June last. As the sums composing this difference, viz., Rupees 966-11-10 and 69-7-1 were actually remitted to the Treasury in June 1863 and April 1864 respectively, they ought to have been carried in the Books of the Collector to the credit of Forest Revenue for 1863-64, as directed in paragraph 1 of the Resolution of the Government of India, dated 6th May 1863, No. 1,890, and the Collector of Madura has been requested to have the same adjusted accordingly in his accounts.

2. I beg to avail myself of this opportunity to request the Board may be pleased to order a copy of their review of the accounts for the past official year to be communicated to the Accountant General, and to each of the Collectors concerned, and to favor me at the same time with fifteen copies of it for distribution to the Range officers of the Department.

ENCLOSURE No. 1.

ABSTRACT.—Letter from Forest Overseer, Madura, to Deputy Collector in charge of Treasury, dated 5th August 1864, No. 15.

ENCLOSURE No. 2.

ABSTRACT.—Letter from Deputy Collector in charge of the Treasury, to the Forest Overseer, Madura of 12th July 1864, No. 410.

ENCLOSURE No. 3.

ABSTRACT.—Letter from Deputy Collector in charge of Treasury, to the Sub-Assistant Conservator of Forests in charge of Central Office, Madras, of 22nd August 1864, No. 521.

ENCLOSURE No. 4.

ABSTRACT.—Letter from the Forest Overseer, Madura, to the Deputy Collector in charge of Treasury, Madura, of 24th June 1864, No. 9.

From V. H. LEVINGE, Esq. Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 25th August 1864, No. 224.

1. With reference to the enclosed copy of letter from the Sub-Assistant Conservator of Forests in charge of the Central Office, requesting me to write direct to the Board, and explain the cause of the discrepancy between the amount given in my letter to him, No. 559, dated 8th June last, as the collections from the Madura Forests for the year 1863-64 and that for which certificate was granted by the Deputy Collector in charge of the Treasury, I have the honor to state for the information of the Board that the amount actually paid into the Treasury in 1863-64 was Rupees 3,187-10-6 but the certificate was granted for only Rupees 2,151-7-8 for the reasons explained in a letter from the Forest Overseer, Mr. Sperschneider, dated 5th instant, a copy of which is herewith submitted.

2. It will be observed from Mr. Sperschneider's letter above quoted, that from the sum of Rupees 3,187-10-6, collected and paid into the Treasury in 1863-64, the sums of Rs. 966-11-10 and 69-7-0 were deducted: these were portions of the collections in June 1863 and April 1864

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respectively, but the former sum appertained to the year 1862-63, and the latter to 1864-65, and for the balance, Rupees 2,151-7-8, the certificate was granted in support of the Overseer's account, as requested by that Officer.

3. Copies of the correspondence on the subject are enclosed for the Board's information.

ENCLOSURE No. 1.

ABSTRACT.—Copy of the letter from the Forest Overseer, Madura, dated 5th August 1864, No. 15.

ENCLOSURE No. 2.

ABSTRACT.—Copies of correspondence.

ENCLOSURE No. 3.

ABSTRACT.—Copy of a letter from the Sub-Assistant Conservator, dated 15th August 1864, No. 241.

From G. L. MORRIS, Esq., Collector of South Canara, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Mangalore, 24th August 1864, No. 145.

1. In the accompanying copy of a Circular issued by the Conservator of Forests under date the 19th April last, the Board will find it ruled, that when timber is supplied to any Government Departments, vouchers will simply be taken for the value of the timber supplied, and the Department will take credit for the amount, the vouchers received being forwarded in support of the entries.

2. By the above course, the Forest Department supplying the timber will take credit in its accounts for the value of timber supplied. No provision is made as to the course to be adopted by the Treasury Officers, in order to make their accounts agree with those of the Forest Department, for a difference will of course exist, unless the credits so taken by that Department, find some place in the Collector's accounts.

3. I beg therefore to be favored with the Board's instructions as to how the receipts for the timber supplied to Government Departments should be treated in the accounts of this office.

ENCLOSURE No. 1.

ABSTRACT.—Copy of a Circular from the Officiating Conservator of Forests, dated 19th April 1864, No. 889.

From A. CUNDASWAMY MUDALIAR, Sub-Assistant Conservator of Forests in charge of Central Office, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 21st September 1864, No. 311.

Adverting to a letter* to your address from the Officiating Conservator of Forests, I have the honor, by order of that Officer, to forward herewith a Certificate from the Deputy Collector of Madura for a sum of Rupees 3,187-10-6 which has been now carried in his accounts to the credit of Forest Revenue for 1863-64.

* No. 1,055, dated 5th instant.

ENCLOSURE No. 1.

Certificate from the Deputy Collector of Madura for a sum of Rupees 3,187-10-6 to the credit of Forest Revenue for 1863-64.

1. With the first of the letters above recorded, the Officiating Conservator of Forests submits the annual Account Current of the several Forests under his charge during the year 1863-64. The second letter contains certain information regarding the charges of the Nellambur plantations; the third, fourth, and fifth furnish explanation regarding certain discrepancies in the

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accounts of the Madura Forest, and that received from the Collector of South Canara, soliciting instructions as to how the value of timber supplied to other Departments is to be credited in the accounts of the Collector. With the last letter above recorded, the Sub-Assistant Conservator forwards a certificate from the Deputy Collector of Madura, showing the correct amount of revenue credited in the Collector's accounts.

2. In addition to the sixteen Forests which were under conservancy in the year 1862-63, two others, viz., Bolampatty and Bhowany and Collegal have been taken charge of in the year under review, with reference to the orders of Government noted in the margin.

25th April 1863, No. 717.
12th February 1863, No. 321.

3. The Accounts Current submitted by the Officiating Conservator have all been examined. They have undergone revision in the office of the Conservator, and the few discrepancies discovered in the Board's office have also been rectified by the Board, in communication with Captain Beddome and his Assistant. The state of the accounts is not, however, as satisfactory as can be desired, as the accounts of the Collectors and those of the Forest Department do not agree. The variations have been accounted for by the necessary explanations recorded above, but it would have been more satisfactory if they had been avoided. The Board will, however, recur to this subject in a subsequent part of these proceedings. The following Abstract, prepared from the Accounts Current as finally revised, exhibits the financial results of the working of the several Forests during 1863-64. The Forests in this Abstract have this time been arranged in the same order as that generally applied to the Districts, and the Conservator will be requested to follow the same course in his future Reports.

Names of Forests.		Receipts by sale of timber and seigniorage.	Disbursement including the cost of Establishment and contingencies.	Balance in favor of Government.	Excess of expenditure over receipts.	Estimated value of timber in Depôt.
		RS.	RS.	RS.	RS.	RS.
Ganjam.	Gumsur and Surada ...	1,479	1,368	111	...	...
	Cuddapah... ..	21,652	5,560	16,092	...	1,811
	Kurnool	37,288	3,421	33,867	...	...
	North Arcot	2,572	528	2,044	...	...
	South Arcot	2,316	360	1,956	...	...
	Madura	3,188	4,442	...	1,254	3,867
Coimbatore.	Anamallai	...	...	...	...	...
	Chenai Nair Forest ...	38,165	37,278	887	...	2,83,047
	Bolampatty	...	...	...	...	...
	Mudumallai	15,287	37,293	...	22,006	1,43,304
	Segur... ..	32,720	14,047	18,673	...	15,986
	Neilgherry Sholahs ...	4,019	3,643	376	...	...
Malabar.	Australian Plantation...	154	2,259	...	2,105	...
	Bhowany and Collegal..	6,417	2,637	3,780	...	...
	Salem... ..	31,424	14,250	17,174	...	23,200
	South Canara	20,319	9,606	10,713	...	18,878
	Wynaad... ..	18,655	21,827	...	6,172	27,222
	Hunsur... ..	1,296	7,475	...	6,179	21,280
	Nellumbur	6,691	13,925	...	7,234	45,081
	Total...	2,43,642	1,82,919	1,03,673	44,950	5,86,676
	Deduct.					
	The excess of expenditure over receipt... ..	...	44,950	...	...	...
	The payment of Conservator and his Establishment... ..	...	21,384	66,334	...	...
	Net profit.			39,339	...	...

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4. It is satisfactory to observe that the result of the Forest operations in the year under review was a net profit to Government of Rupees 39,339, while in the previous year it was only Rupees 6,672. The estimated value of timber in store on 30th April 1864 amounted to Rupees 5,86,676 showing an increase of Rupees 1,08,684 over the balance at the end of 1862-63. It appears from the Conservator's Report (paragraph 3) that timber to the value of Rupees 10,500 was supplied to the Gun Carriage Manufactory in the end of the past official year, but that it was not credited to the revenue in the accounts, as the timber had not been delivered at Madras within the official year. If this is taken into account, the real profit to Government may be computed at Rupees 49,839.

5. It will, however, be seen from the abstract, that the financial results of the year in respect to some of the Forests were not altogether favorable, as the expenditure in them exceeded the actual receipts of the year. The excess in the case of the Mudumallay Forest is considerable, viz., Rupees 22,000, and the Assistant Conservator in charge of the Forest explains that there was no demand for timber owing to the release, by Order of Government, of a large quantity of wood which had been confiscated from the Forests belonging to certain temples, and which had the effect of glutting the market. The excess of expenditure over the receipts in the other five* Forests noted in the margin

is small, and the reason assigned for the falling off in the revenue is generally the same, viz., no demand for timber. The Australian plantations are reserved to meet the future requirements of the Wellington barracks. The timber in the Hunsur belt could only be sold at a great discount, the Mysore Government having raised the tax upon all timber entering their territories, and their own timber being exempted from taxation. The produce of the plantation in Nellumbur could not be brought to market until after the season for export was past, owing to the difficulty in procuring labor. In Madura, timber is obtainable on lower terms from the Zemindar than from the Departments, and they are owners of more than half of the Forests in that District.

6. The Board observe from paragraph 3 of the Report that a large stock of timber remains in store in the Anamallay forest, the sales being restricted pending orders on the proposals made to the Home Government for reserving these valuable Forests for the use of H. M.'s Dockyards in England. No reply appears to have been yet received, and the Board doubt whether it is desirable to reserve such a large stock for this purpose. The orders of Government are requested on the subject.

7. As regards the value of timber in store, the Board observe differences, as per margin, between the Conservator's Administration Report and the Accounts Current furnished by him. These differences have not been explained in the Conservator's Report, and it is requested that any such differences may invariably be accounted for in future years.

8. It must be observed that the sum of Rupees 38,165 entered in the Abstract attached to paragraph 3, as the receipts of the Anamallay, &c., Forests includes Rupees 27,272 on account of timber sold at the Ponany depôt, which was paid into the Treasury of the Collector of Malabar in March 1864, but for which a transfer receipt was not received by the Collector of Coimbatore till after the close of the year. The Account Current of these Forests received from the Conservator did not include this sum, as it should have done, as was pointed out by the Conservator himself in the case of other Forests. The Board have, therefore, thought proper to include it in the accounts inasmuch as the sum which appertains to 1863-64 had been realized and paid into the Malabar Treasury before the close of the year, and had also been entered in the Statement which accompanied the Conservator's Administration Report submitted to Government. Captain Beddome will, however, be requested to ascertain and report whether the delay was in the Malabar Collector's office in furnishing the transfer receipt; and if not, why it was not transmitted by Mr. Spring to the Collector of Coimbatore in due time. He will also state with refer-

	As per Administration Report.	As per Accounts Current.
	RS.	RS.
Nellumbur	35,600	45,081
Madura	3,887	3,867
Kurnool	1,659	

ence to paragraph 5 of his Report how much has been paid by Captain (now Major) Brine out of the sum of Rupees 6,000, which was ordered to be made good out of his pay and allowances, in Government Order 14th May 1864, No. 827, and how the same has been credited.

9. It appears also from paragraph 6 of the Report, that a sum of Rupees 3,498 paid by the Railway Company into the Bank of Madras on account of timber felled in the Chenait Nair Forest has been included in the Account Current, but omitted in that of the Collector of Coimbatore. On referring to the Deputy Collector's explanation,* it is observed, that the

* Vide enclosure B, in Officiating Conservator's letter, dated 1st August 1864.

delay in adjusting this amount was owing to certain information called for by him from the Conservator's Department on the 8th March 1864, not having reached him till after the close of the year. There is no good reason for such delays, and the Conservator is requested to prevent their recurrence. With reference to the concluding part of paragraph 6, the Board observe that the sum of Rupees 5,771-4-0 due by the Railway Department on account of timber purchased from the Chenait Nair Forests, should have been remitted to the Coimbatore Treasury instead of Malabar, and if this course was adopted, the amount would have been properly credited in the accounts of the Collector of Coimbatore to which the Forest belongs.

10. Referring to the Accounts Current of the Wynaal, Hunsur, and Nellambur Forests the Board observe certain differences in the

	As per Forest Account.	Forest expenditure as per Collector's Account.	Difference.
Wynaad	13,706	13,104	602
Hunsur	6,049	7,617	1,568
Nellambur ..	9,568	1,248	8,320

charges shewn in the Forest Department as then made and Collector's Accounts as shewn in the margin. These differences appear to have occurred from some audited Contingent Bills not having reached the Collector till after the close of his Treasury Accounts.

11. In paragraph 42, the Officiating Conservator states that a sum of Rupees 284-2-10 is entered as a charge in the Account Current of the Nellambur Forest by the Collector, but that the Register of his office does not contain any particulars of the sum so expended. On referring to his letter, dated 17th August 1864, No. 1,015, above recorded, the Board observe that this sum was passed by the Civil Paymaster on audited Bills submitted directly by the Deputy Collector of Malabar, but it is not clear why this irregular course was adopted. The Memorandum furnished by Mr. Bates shews that some of the charges included in those Bills referred to 1861, and 1862.

12. The Board observe that there has been much irregularity and delay in the adjustment of the several charges. Some of the Overseers in charge of the Forests are not sufficiently careful in keeping their accounts. Want of method in their preparation in the submission of Bills and in the adjustment of charges causes much confusion in the accounts, and leads to unnecessary and lengthened correspondence whenever differences are observed between the two sets of accounts. As an instance in the Madura District a sum of Rupees 3,187-10-6 was realized by the sale of timber in 1863-64, and paid into the Collector's Treasury within that year; yet the Treasury Deputy Collector, Mr. Stuart, carried to the credit of the Forest Revenue Rupees 2,151-7-8 only, and granted the certificate for that amount alone, and the explanation as gathered from the correspondence recorded at the head of these proceedings is, that the Forest Overseer, Mr. Sperschneider, pointed out to the Treasury Deputy that the sums of Rupees 966-11-10 and Rupees 69-7-0, though collected and remitted to the Treasury in June 1863, and April 1864, appertained to the year 1862-63 and 1861-65 respectively, and that they should be deducted from the amount actually remitted. The Treasury Deputy Collector seems to have then granted the certificate accordingly, though as a Treasury officer he should have been well aware that whatever amount is collected and received into the Treasury in any one year should be credited in the accounts of that year. The result of Mr. Stuart's mistake was a great deal of unnecessary correspondence between the Forest Department and the Collector, and it was not till the

Conservator forcibly pointed out the propriety of crediting the full amount received in 1863-64 that the alteration was made in the Accounts, and a certificate granted for the correct amount.

13. It appears from the letter addressed by Mr. Sperschneider to the Treasury Deputy Collector of Madura, under date 5th August 1864, in connection with the matter above referred to, that under instructions from the Conservator of Forests, the Accounts of the year are closed at the end of March, and that April's Account is carried forward to the ensuing year. The Officiating Conservator is requested to state under what authority these instructions were issued, and whether they refer to the Madura Forest only, or to all other Forests under his charge. The closing of the Accounts up to March, and excluding altogether the receipts and disbursements in the month of April is irregular and contrary to Standing Orders. The Conservator may probably argue that this course was rendered necessary, as the collections made in the Forests in the month of April cannot be remitted to the Collector's Treasury sufficiently early in the month as to appear in the Accounts of that month, but the Board observe, that if every Superintendent in charge of Forests furnishes the Collector after the close of each month with a simple Account Current shewing the receipts and disbursements of the month, they can be easily embodied in the Treasury Accounts sent to the Accountant General, as is now done in the case of the Accounts Current received from the Tahsildars, Superintendents of Salt, and other District officers. The amount collected in one month may be remitted in the beginning of each month, or as often as may be necessary, and receipts obtained. The money remitted to, and received from the Forest Department would, under this arrangement, be treated as under suspension in the Collector's Accounts, and the transactions of each month would then appear correctly in the Accounts of the month.

14. The foregoing is the only course that can be adopted under the present circumstances if it be desired that the Collector's Accounts should exhibit completely the receipts and charges of the Forest Department; but as the Forests are not under the control of the Revenue authorities, and are placed under the exclusive charge of the Conservator, the Board are of opinion that perhaps the better plan will be to entrust to that officer the preparation of a General Account Current from the Forest Accounts for submission to the Accountant General, as is now done in the Public Works Department. Under this arrangement, it will not be necessary for the Forest Superintendents to render any Accounts to the Collectors, but only to the Conservator. All payments made by the Collector's on account of Forests would then be debited to the "Remittances of Forest Department" under "Local Remittances," and all sums received from the Forests to the same head. This will greatly simplify matters, and the Superintendents of Forests will not be required to prepare any Annual Accounts, as they can be easily prepared in the Central Office of the Conservator from the Monthly Accounts received from the several Forests. The Board are of opinion that the question should be settled in communication with the Accountant General, and on being favored with the final decision of Government on the subject, they will prescribe some Rules for the guidance of the Forest Officers in the preparation of the Accounts to be kept by them.

15. In paragraph 16 of the Report, the Officiating Conservator suggests in regard to the timber supplied to Public Departments that Collectors should be instructed to keep a separate Memorandum of it, and that on the production of vouchers for such supply, that they should grant an acknowledgment for the amount. He also proposes that a copy of the Memorandum should be forwarded to the Accountant General with the usual Monthly Accounts to enable that functionary under the new arrangement to make the requisite entries in the books of his Department. This course, however, is unnecessary; for the Government in their Order, dated 21st October 1864, No. 1,943, directed that all timber supplied to Public Departments should be invariably charged for (in account) at its market value. Whenever timber is supplied to a Public Department the simple course to be observed is to credit its value to Forest Revenue on obtaining a receipt for the same, and to debit it to the Department to which the supply was made. By this simple adjustment the transaction will appear in all the Accounts without the necessity of any separate Memorandum, and this will also meet the difficulty pointed out by the Collector of South Canara in his letter recorded at the head of these Proceedings. The Department which receives

the supply will similarly afford a corresponding credit in its Accounts, and charge the amount to the work for which it is used. This will ensure the supply being duly accounted for, with reference to the amount estimated for the work, inasmuch as the actual charge for any work will then necessarily include also the value of timber obtained and used for it. If the Government approve this suggestion, the Conservator of Forests may be directed to adopt it.

16. The Board are glad to observe from paragraph 71 of the Report, that the subject of advances has occupied Captain Beddome's attention, and they trust that they will be worked out more satisfactorily in the current year, but this has nothing to do with the sums drawn by the Forest officers from the Collector's Treasuries, though to prevent the accumulation of large balances with them, the precaution of drawing only such limited sums as are likely to be fully expended during the year is very necessary. The advances to Contractors and Work-people should be made on proper security, and be worked out and adjusted within each official year; fresh advances being made at the beginning of the following one. Under a judicious arrangement much improvement may be effected on present arrangements.

17. In the concluding paragraph of his Report, Captain Beddome requests permission to be allowed three months' time after the close of each official year to submit his Annual Accounts in future. The Board think that if the new system of Accounts proposed by them be adopted, the Annual Account can be prepared without much difficulty. The request of the Conservator for three months' time is not, however, unreasonable under any circumstances, and the Board therefore beg to submit it for the favorable consideration of Government.

18. As desired by Captain Beddome in paragraph 2 of his letter above recorded, dated 5th September 1864, a copy of these Proceedings will be communicated to the Accountant General and to the Collectors concerned, and fifteen copies will be furnished to the Conservator for distribution to the Range Officers of the Department.

No. 241.

ORDER THEREON, 21st April 1865, No. 830.

Forests, No. 13.

1. In these papers the Board carefully review the accounts of the Forest Department for 1863-64.

2. The Government observe with satisfaction that there has been less delay in the submission of these accounts than in former years. There is still, however, room for improvement.

3. The Board now recommend that three months should be allowed to the Conservator for preparing his report at the end of the official year, but alluding to paragraph 2 of their Order of the 4th August 1863, No. 1,445, Government are still of opinion that the audit of each year ought to be closed within four months from the end of it. There seems to be no sufficient reason for the delay between the receipt of the Conservator's letter by the Board in August 1864, and the despatch of their Proceedings thereon on the 27th March 1865.

4. The proposal made in paragraph 14, that the Conservator should prepare a general Account Current from the Forest accounts for submission to the Accountant General, as is done in the Public Works Department, will be referred to the Accountant General for report.

5. Government approve of the suggestion made in paragraph 15 for adjusting the accounts relative to timber supplied to Public Departments.

6. Government agree with the Board in thinking it undesirable that so large a stock of Anamallay Teak-wood as is now in the depôt should be kept unsold, pending the decision of the Home Government as to whether it should be reserved for Her Majesty's Dockyards in England or not. Half of the present stock, which is valued at Rupees 2,93,047-0-1, may be disposed of as occasion offers. Meanwhile, another reference on the subject will be made to the Secretary of State.

7. Government regret to observe the numerous instances in which the Board have been obliged to point out inaccuracies in the accounts under review, and irregularities in the adjustment of charges incurred by the Forest Department. The attention of the Conservator has been already called to this point, and Government rely on his taking measures which shall prevent the occurrence of such mistakes in future years.

(Signed) J. D. SIM,
Secretary to Government.

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Revenue 1863. Department
 Pro. of Govt. for App.
 No. 916.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 27th March 1865.

Despatched 31-3-

Received 1st April
 C-34-06. 33 (Oct)

No. 1,704.

S. O. No. 830. 21 April

Reviewing annual Accounts Current of the Forest
 Department for 1863-64.

240

13 April 1865-119

Revenue Department

No. 830.

Proceedings of the Madras Government

Under date the 21st April 1865.

Read the following
 Proceedings of the Board
 of Revenue.

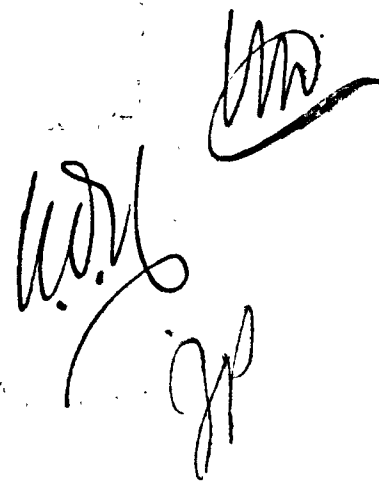
Reviewing annual ac-
 counts Current of the Forest
 Department for 1863/64.

(Here enter 27th March 1865
 No. 1704)

In these papers
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 ment for 1863/4.

2 The Government
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accounts



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March 1865. The
The proposer
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report.

Govt.

14
5 Government ap-
prove of the suggestion
made in para 15 for ad-
justing the accounts re-
lative to timber suppli-
ed to Public Depart-
ments.
6 Government agree
with the Board in think-
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The Government regret to observe the numerous instances in which the Board have been obliged to point out inaccuracies in the accounts under review, and irregularities in the adjustment of charges incurred by the department. The attention of the Conservator has been already called to this point, and Government rely on him for taking measures which shall prevent the occurrence of such mistakes in future.

future year 15

J. H.

J. H.

14 To the Board of Commissioners
4 to the Conservator of Forests
3 to the Accountant General

38

5

Revenue 1865 Septth
Pro. of Govt. for Apr.

No 830.
Pro. of the Madras Govt.
of 21st April /65

From the Off. Auditor & date
Govt. of 5th May 1865 No 204

Pro. of the Board of Rev. 15th
November /65 No 292

Reviewing the Board's
Proceedings in the Forest
accounts for 1863/64