M.R.O. 14—10,000—21-4-22.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Revenue DEPARTMENT.

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| G.O. No. 2244 | Press / ~~Mis.~~ |
| 205 Rev | |
| Dated 20-10-1862 | |

*Not to be folded or roughly handled*

## *Proceedings of the Madras Government, Revenue Department, 20th October* 1862.

No. 245. Read the following Proceedings of the Board of Revenue, dated 15th September 1862, No. 6,127:—

Read the following letter from Major H. R. MORGAN, Officiating Conservator of Forests, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Mudumallai, 12th March 1862, No. 853.

SIR,

1. With reference to the instructions of the Board of Revenue contained in their Proceedings, No. 886, dated 18th February 1860, I have the honor to submit the Accounts Current with a general Statement of the cash transactions and financial results of the operations of the several forests under my charge for the Official year 1860-61.

2. Though the revenue in the several forests has not been increased, yet it is a satisfaction to know that destruction of forests over a very large area of country has been arrested, by the formation of complete establishments in some Districts, with rules clear and distinct, for carrying out strict and systematic conservancy of the valuable Government forests.

I. ANAMALLAI.—The amount realized by the sale of timber is Rupees 44,078-2-5, and the expenditure including the cost of the establishment and contingencies is Rupees 29,911-15-11, leaving a balance of Rupees 14,166-2-6. To account for this falling off, I beg to state that Lieutenant (now Captain) Beddome experienced great difficulty in obtaining the requisite number of axemen in the previous season, hence the amount of timber cut was but small. Although the falling off in the profit returns for the past year is large, yet I trust that the Assistant will be able to show a favorable balance during 1861-62.

II. NORTH CANARA.—The receipts in this extensive forest during 1860-61 is Rupees 2,53,149-2-8, with an expenditure of Rupees 78,394-7-1, leaving a balance of Rupees 1,74,754-11-7 in favor of Government. The Collector's receipt for the amount paid into his Treasury is attached to the account.

III. SOUTH CANARA.—The operations in these forests for the last year are satisfactory; the revenue is steadily increasing, whilst at the same time the pruning and careful preservation of numerous Teak and Blackwood saplings is carried on. Rupees 2,000 were sanctioned for working these forests with in Proceedings of Government, No. 764, dated 11th May 1860. The Account Current shows a receipt of Rupees 9,951-3-0, and a debit including the pay of the Overseer and contingencies of Rupees 1,632-4-8, leaving a balance of Rupees 8,263-14-4 in favor of Government. The Collector's receipt is attached to the Account Current.

IV. MUDUMALLAI.—This forest is rented from the Theropad of Nelambur, and has been worked for and at the expense of the Wellington Barracks. In November 1860 it was placed* under the Conservancy Department, when a sum of Rupees 18,300 was sanctioned by Government to work this forest with; out of this sum, the Assistant spent Rupees 16,345-9-8 for establishment and contingencies, leaving a balance of Rupees 1,954-6-4 to be accounted for in 1861-62. The money realized by sale of timber from November 1860 to April 1861, amounts to Rupees 2,500-0-6, which was remitted to the Collector to be carried to the forest revenue as per his receipt attached to the account. The return no doubt is *very small* in proportion to the money spent, but the main object is to get as much timber out of the Forest and to store it at Musingudy before the lease of the forest runs out, which will be in 1863. The value of timber in store on the 30th April 1861 amounts to Rupees 99,492-4-0.

* Proceedings of Government, No. 1,832, dated 10th October 1860.

The Collector has declined to countersign the accounts and accompaniments for reasons set forth in his letter, No. 50, dated 15th August 1861, a copy of which is herewith forwarded for the information of the Board. When the forest was worked on account of the Wellington Barracks, the Superintendent's salary and that of the establishment was paid from the Barrack estimates. On the transfer of the forest from the Barracks to the Conservancy Department, no authority was granted to the Civil Auditor to pass the pay of the establishment on abstracts,

so it was paid from the amount sanctioned for the contingent expenses of the forest. I have since requested Government to sanction the Mudumallai establishment being paid on abstracts passed by the Civil Auditor.

The Board will observe from the last paragraph of the Collector's letter that the payments made from his Treasury and the receipt into it are testified.

V. SIGUR.—The accounts of this forest exhibit a receipt of Rupees 11,657-2-8, and a debit including the cost of fixed establishment and contingencies of Rupees 5,201-1-10, leaving a balance of Rupees 6,456-0-10 in favor of Government. Out of the sale proceeds Rupees 4,601-1-10 were appropriated for contingent expenses, as no grant was sanctioned for working this forest with during 1860-61. Rupees 6,000 were remitted to the Collector to be carried to the forest revenue as per his receipt attached. The value of timber in store on the 30th April 1861 amounts to Rupees 15,509-8-11. The accounts do not bear the countersignature of the Collector for reasons set forth in his letter, No. 49, dated 15th August 1861, a copy of which is herewith forwarded. As the forest is now being worked by a sanction, the whole of the sale proceeds will be remitted to the Collector as directed in the 11th paragraph of the Proceedings of the Board, No. 3,727, dated 15th July 1861.

VI. NEILGHERRY SHOLAS.—The Account Current exhibits a receipt of Rupees 4,422-9-0, and an expenditure, including the cost of establishment and contingencies of Rupees 4,788-5-3. Copies of two letters from the Collector of Coimbatore to the Assistant Conservator of Neilgherry Sholas are attached. In letter No. 4, dated 24th February 1862, the Collector testifies to the disbursement of Rupees 3,369-13-9 on account of the fixed establishment, and with reference to his remarks regarding the receipt of Rupees 2,757-2-6 including the sum of Rupees 859-13-6, I beg to explain that the latter sum has already been accounted for in the Neilgherry accounts for 1859-60 and the remittance, as per receipts attached, during 1860-61 consists of Rupees 1,897-5-0 and 500 respectively.

The latter sum was paid by Dr. Cleghorn into the General Treasury (*vide* receipt), which the Collector states does not appear to have been credited in the accounts of his Office.

As no sum was sanctioned for conducting the Shola operations a portion of the sale proceeds was appropriated for that purpose.

VII. SALEM.—Receipt on account of seigniorage on timber...

| | Rs. | A. | P. | Rs. | A. | P. |
|---|---|---|---|---|---|---|
| Seigniorage on sleepers paid into the General Treasury..... ... | 14,957 | 4 | 0 | 4,640 | 14 | 0 |
| Deduct seigniorage on sleepers already accounted for in 1859-60... | 4,222 | 2 | 0 | | | |
| | | | | 10,735 | 2 | 0 |
| Rupees..... | | | | 15,376 | 0 | 0 |
| Deduct on account of fixed establishment and contingencies ..... ..... | | | | 4,363 | 4 | 1 |
| Balance..... | | | | 11,012 | 11 | 11 |

From the Account Current and the receipt attached to it, the Board will observe that the Collector testifies to the receipt of Rupees 4,640-14-0, and Rupees 14,957-4-0 respectively. The latter is the amount that was actually paid by the Railway Company during 1860-61 into the General Treasury, but Rupees 4,222-2-0 were accounted for in the accounts for 1859-60, as reported in my letter, No 765, dated 9th January 1862 to your address.

VIII. MADURA.—The conservancy of these forests has but just commenced. No amount was sanctioned for carrying on the forest operations which were limited to the license system during 1860-61. Rupees 2,568-5-1 were realized by granting of licenses, &c., and the expenditure including establishment and contingencies amounted to Rupees 1,517-5-4, leaving a profit of Rupees 1,050-15-9 in favor of Government. A small sum has been sanctioned as an experiment for working these forests on the part of Government, and also for establishing Depôts for periodical auctions, &c., during 1861-62, and it remains to be seen with what success.



The Memorandum No. 1 attached to the accounts shows that Rupees 2,568-5-1 were realized; out of this amount Rupees 642 were spent on account of the establishment. Rupees 50 was a balance in the hands of the Overseer, and Rupees 1,876-5-1 were remitted to the Collector whose receipt is appended to the account. As the Madura forests are being worked by a grant, the whole of the sale proceeds will be paid to the Collector to be carried to the forest revenue during the next official year.

IX. CUDDAPAH.—Rupees 4,131-0-8 were realized, and Rupees 1,257-9-6 disbursed on account of the fixed establishment, leaving a balance of Rupees 2,873-7-2. The accounts do not bear the countersignature of the Collector, but a Statement of the receipts and disbursements furnished by him is attached to the accounts in support of the receipt and disbursement. The Collector's receipt is also attached.

X. WAINAD.—An Assistant was appointed by Government in October 1860 for the conservation of the valuable Teak forests on the confines of Wainad; very little has been done in these forests as yet, beyond preventing the passing of timber into Mysore; general illicit, felling and clearing the forests for Cumree cultivation. Until the Revenue Survey has determined the boundaries, it would not be advisable to commence operations of any kind. No separate account is submitted for this forest, as there was no revenue derived during the year under report.

By an arrangement effected with the Commissioner of Mysore, one-third of the pay of the Assistant and his establishment is paid by this Government, and two-thirds by that of Mysore; the travelling expenses are shared equally.

The pay and travelling allowances of the Assistant and of his establishment amount to Rupees 2,555-3-10 during 1860-61.

An account showing the revenue derived during 1861-62, and of the charges incurred on that account will be forwarded at the end of the next official year.

XI. NELLAMBORE.—Rupees 4,615-6-8 were realized by sale of timber, and Rupees 2,907-4-7 were disbursed, leaving a balance of Rupees 1,708-2-1.

3. With reference to the great delay in submitting these accounts, I beg to state that I was unable to obtain the receipts for the sale proceeds from the Collectors of Cuddapah and Salem. In Cuddapah, nearly the whole of the money paid was carried to Land Revenue. I believe, from instructions from the Accountant General, the receipt in question was only granted to me in December last after a reference to the latter Officer. In Salem, the Board of Revenue directed receipts to be submitted from the Collector to the effect that the money paid into the General Treasury on account of seigniorage was carried to the credit of the forest revenue, and this receipt was also received in December 1861.

In addition to these the Cuddapah Assistant was obliged to be absent from the District on sick leave, immediately after the close of the official year, and the Assistant in Salem died before his accounts were settled. These unforeseen circumstances caused much correspondence and labor in this Office. I take this opportunity of assuring the Board that from the system now adopted, under instructions from the Board, in this Office, and from the accounts of the several forests being adjusted monthly, I shall be able to submit my next accounts in due time.

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ENCLOSURE No. 1.

ABSTRACT.—Account Current of the Anamallai forest for the official year 1860-61.

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ENCLOSURE No. 2.

ABSTRACT.—Account Current of the North Canara forests for the official year 1860-61.

ENCLOSURE No. 3.

ABSTRACT.—Memorandum of the quantity of timber unaccounted for in the Zillah of South Canara.

ENCLOSURE No. 4.

ABSTRACT.—Account Current of the rented Mudumallai forest from 1st November 1860 to 30th April 1861.

ENCLOSURE No. 5.

ABSTRACT.—Account Current of the Sigur forest for the official year 1860-61.

ENCLOSURE No. 6.

ABSTRACT.—Account Current of the Neilgherry forest for the official year 1860-61.

ENCLOSURE No. 7.

ABSTRACT.—Account Current of the Salem forest for the official year 1860-61.

ENCLOSURE No. 8.

ABSTRACT.—Account Current of the Madura forest for the official year 1860-61.

ENCLOSURE No. 9.

ABSTRACT.—Account Current of the Cuddapah forest for the official year 1860 61.

ENCLOSURE No. 10.

ABSTRACT.—Account Current of the Nellambore forest for the official year 1860-61.

ENCLOSURE No. 11.

ABSTRACT.—General Statement showing the cash transactions and financial results of the several forests in charge of the Conservator of Forests for 1860-61.

1. With this letter the Acting Conservator submits the Accounts Current with a general Statement of the transactions in the several forests under his charge for the official year 1860-61. In 1859-60, there were only six forests under this Department, but the number was increased to eleven in 1860-61. The transactions of each forest will be noticed briefly.

2. ANAMALLAI.—From the Account Current it appears that the amount realized by the sale of timber and from seigniorage was Rupees 44,078. This includes the value of Rosewood purchased for, and sold to the Gun Carriage Manufactory, amounting to Rupees 5,716-1-0. The purchase money is shown on the debit side as Rupees 5,484-7-1, and no reason is apparent for the difference, though probably it results from the inclusion of charges in the value received from the Superintendent. Transactions of this kind ought not however to be included in these accounts. The Assistant Conservator should have obtained the necessary funds from the Superintendent of the Gun Carriage Manufactory, and have settled the transaction with the merchant from whom he purchased the timber. The inclusion of such items in the Account Current is unnecessary and erroneous; and the Assistant Conservator should be instructed to abandon the practice.

3. In Memorandum No. 2, the value of timber sold in 1860-61 (and not 1861) is given as Rupees 33,575-5-11, but the Account Current does not show distinctly the amount realized on this account, as it includes other sums also which were collected on account of timber sold in



previous years. The Assistant Conservator should be instructed to show distinctly in his future accounts the amount realized on account of timber sold in each year.

4. The charges on account of establishment and contingent expenditure were Rupees 29,911-15-11, and this being deducted from the receipts, there was a net profit of Rupees 14,166-2-6, which is considerably below the amount obtained in 1859-60. The Conservator explains that this decrease was owing to the small quantity of timber cut in consequence of the great difficulty in obtaining the requisite number of axemen. The Board however observe that in the beginning of 1860-61, there was a large quantity of timber in store to the value of Rupees 51,270, and that the quantity felled during the year was valued at Rupees 53,800, the whole amounting to Rupees 1,05,070, while the value of the timber sold during the year was only Rupees 33,575. The falling off in the revenue cannot therefore, it would seem, be attributable to any deficiency in the quantity of timber in store.

5. NORTH CANARA.—In the Memorandum No. 2, only the *quantity* and not the value of timber disposed of in 1860-61 is given. Consequently no comparison can be made between the receipts in the Account Current and the Memorandum. No further remarks however appear necessary, as the District has since been transferred to the Bombay Presidency.

6. SOUTH CANARA.—The whole receipts consist of seigniorage and rent from Sandalwood stills amounting to Rupees 9,951-3-0, from which the charges Rupees 1,682-4-8 being deducted, there was a balance of Rupees 8,268-14-4 in favor of Government. In this District no timber was felled on account of Government.

7. MUDUMALLAI.—This forest came into the charge of the Conservancy Department from November 1860. The receipts from the sale of timber between November 1860 and April 1861, amounted to Rupees 2,500-0-6, but the expenditure on account of establishment and contingencies was Rupees 16,345-9-8, thus exceeding the receipts by Rupees 13,845-9-2. The Conservator states that the main object of working the forest is to get as much timber as possible out of it, and to store it at Musingudy before the lease of the forest expires, which it will do in 1863, and that the value of timber in store on 30th April 1861 amounted to Rupees 99,492-4-0. In this amount is included a sum of Rupees 42,501-3-11 brought forward as the value of timber to be accounted for. The Board presume that this must be the timber made over by the Public Works Department by which Department the forest was worked up to 31st October 1860, but from the accounts furnished by Captain Morgan [illegible] of timber on hand on that date would appear to have been Rupees 39,012-8-0 as shown in the abstract appended to paragraph 6 of the Board's Proceedings dated 7th April 1862, No. 2,279, and it is not clear how the amount of Rupees 42,501-3-11 has been obtained. The question of adjustment to be made between the Forest Conservancy Department and the Department Public Works on this [illegible], being still under discussion, the Board will not enlarge on the point noticed.

8. From Memorandum No. 2 it appears that the value of timber sold in 1860-61, meaning apparently from November 1860 to 30th April 1861, amounted to Rupees 5,076-12-6, but the amount credited in the Account Current is only Rupees 2,500-0-6. The Conservator is requested to state the cause of this difference.

9. In Memorandum No. 1 the cost of establishment and superintendence is given at Rupees 3,501-1-7. In the Proceedings of Government dated 1st February 1862, No. 170, the actual charge on that account is shown as Rupees 3,974, which corresponds with the original amount entered in the Memorandum under notice, and the Board do not understand why this was altered in the Conservancy Office to Rupees 3,501-1-7. Explanation is requested on this point. The pay of the establishment appears to have been disbursed from the sum of Rupees 18,300 drawn from the Collector of Coimbatore, as an advance for contingent charges. The Board observe that this was irregular, and that charges on account of establishment should not have been incurred without the audit of the Civil Paymaster. The Acting Conservator states that on the transfer of the forest from the Barrack Department no authority was granted to the Civil Auditor to pass the pay of the establishment on abstracts, but it was the duty of the Head of the Department to

have obtained such authority immediately, instead of appropriating for this purpose funds sanctioned by Government exclusively for charges connected with the working of the forest. The Collector was quite right in declining to countersign the Account Current in consequence of this irregularity.

10. SIGUR.—Notwithstanding the strict instructions issued in paragraph 11 of the Board's Proceedings dated 15th July 1861, No. 3,727, a portion of the amount realized by the sale of timber was allowed in 1860-61 to be appropriated for the contingent expenditure of the forest to the extent of Rupees 4,601-1-10. The Conservator should have obtained the sanction of Government for an advance from the Collector; and it is to be regretted that the course was not followed by Captain Morgan, notwithstanding it was pointed out by the Board. Although Rupees 11,657-2-8 were realized by the sale of timber only Rupees 6,000 were remitted to the Collector, and thus the Collector's accounts show a much smaller sum than that actually collected, while no disbursements whatever appear in them on account of the working charges. Under this system the charges also do not come under audit, and the Collector properly declined to countersign the accounts under such circumstances.

11. NEILGHERRY SHOLAS.—In this charge also a portion of the sale proceeds of timber was appropriated to meet contingent expenditure, and the remarks made in the previous paragraph are equally applicable here. The receipts amounted to Rupees 4,422-9-0, but only Rupees 2,397-5-0 were carried to the credit of Government. Out of this only Rupees 1,897-5-0 appear in the Collector's accounts. The remainder Rupees 500 having been paid into the General Treasury was credited in the accounts of the Sub-Treasurer, but no notice appears to have been given to the Collector of the corresponding adjustment to be made in his accounts as ought to have been done. The whole expenditure inclusive of establishment exceeded the receipts by Rupees 365-12-3.

12. SALEM.—The seigniorage collected on timber amounted to Rupees 4,640-14-0, which was paid into the Collector's Treasury as per receipt forwarded, that on Railway sleepers was Rupees 14,957-4-0, which it is stated was paid into the General Treasury. Of this latter sum the Conservator deducts Rupees 4,222-2 0 as accounted for in 1859-60, and brings the remainder Rupees 10,735-2-0 into the accounts of 1860-61. Thus the whole amount of receipt is shown in the Account Current to be Rupees 15,376. The Collector's receipt for Rupees 14,957-4-0 is attached to the Account Current.

13. The whole expenditure was Rupees 4,363-4-1, of which the cost of the fixed establishment was Rupees 3,627-11-10, and that of temporary Establishments was Rupees 718. Of this latter sum Rupees 558 was passed by the Civil Auditor, but not the remainder Rupees 160. The Board are not aware whether the charge for temporary establishment was incurred under the sanction of Government, but if so, it is not clear why the charge of Rupees 160 was met out of Rupees 250 sanctioned for contingent charges. The Conservator is requested to explain this matter.

14. MADURA.—The conservancy of these forests was commenced in 1860-61. The receipts amounted to Rupees 2,568-5-1, but only Rupees 1,876-5-1 were remitted to the Collector. Out of the balance of Rupees 692, a sum of Rupees 642 was spent on account of establishment without any sanction or audit, and apparently at the discretion of the Overseer. This proceeding was altogether irregular.

15. CUDDAPAH.—The receipts from seigniorage, &c., amounted to Rupees 4,131-0-8, which was regularly paid into the Collector's Treasury. The only disbursement was the cost of establishment amounting to Rupees 1,257-9-6, which was drawn on passed abstracts.

16. WAINAD.—Active operations were suspended in these forests, pending the completion of the Revenue Survey, and the determination of boundaries. The establishment charges were Rupees 2,555-3-10.

17. NELLAMBORE.—A sum of Rupees 4,615-6-8 was realized by the sale of timber, and regularly carried to the credit of forest revenue. The expenditure on account of establishment, &c., amounted to Rupees 2,907-4-7.



18. The Board append for the information of Government the following abstract showing in one view the financial result of the operations in all the forests in 1860-61:—

| Names of Forests. | Receipt by the sale of timber, &c. | | | Disbursements including the cost of establishment and contingent charges. | | | Balance in favor of Government. | | | Excess of expenditure over receipts. | | | Estimated value of timber in store. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. |
| 1. Annamalai..... | 44,078 | 2 | 5 | 29,911 | 15 | 11 | 14,166 | 2 | 6 | ... | ... | ... | 71,494 | 5 | 7 |
| 2. North Canara. | 2,53,149 | 2 | 8 | 78,394 | 7 | 1 | 1,74,754 | 11 | 7 | ... | ... | ... | 1,54,006 | 0 | 0 |
| 3. South Canara. | 9,951 | 3 | 0 | 1,682 | 4 | 8 | 8,268 | 14 | 4 | ... | ... | ... | ... | ... | ... |
| 4. Mudumallai.... | 2,500 | 0 | 6 | 16,345 | 9 | 8 | ... | ... | ... | 13,845 | 9 | 2 | 99,492 | 4 | 0 |
| 5. Sigur..... | 11,657 | 2 | 8 | 5,201 | 1 | 10 | 6,456 | 0 | 10 | ... | ... | ... | 15,509 | 8 | 11 |
| 6. Nilgiri Sholas. | 4,422 | 9 | 0 | 4,788 | 5 | 3 | ... | ... | ... | 365 | 12 | 3 | ... | ... | ... |
| 7. Salem... ..... | 15,376 | 0 | 0 | 4,363 | 4 | 1 | 11,012 | 11 | 11 | ... | ... | ... | ... | ... | ... |
| 8. Madura..... | 2,568 | 5 | 1 | 1,517 | 5 | 4 | 1,050 | 15 | 9 | ... | ... | ... | ... | ... | ... |
| 9. Cuddapah..... | 4,131 | 0 | 8 | 1,257 | 9 | 6 | 2,873 | 7 | 2 | ... | ... | ... | ... | ... | ... |
| 10. Wainad..... | ... | ... | ... | 2,555 | 3 | 10 | ... | ... | ... | 2,555 | 3 | 10 | ... | ... | ... |
| 11. Nellambore.... | 4,615 | 6 | 8 | 2,907 | 4 | 7 | 1,708 | 2 | 1 | ... | ... | ... | ... | ... | ... |
| Total..... | 3,52,449 | 0 | 8 | 1,48,924 | 7 | 9 | 2,20,291 | 2 | 2 | 16,766 | 9 | 3 | 3,40,502 | 2 | 6 |
| Deduct. | | | | | | | | | | | | | | | |
| The excess of expenditure over receipts. | ... | ... | ... | 16,766 | 9 | 3 | | | | | | | | | |
| The pay of Conservator and his establishment, &c... | ... | ... | ... | 19,792 | 14 | 2 | 36,559 | 7 | 5 | | | | | | |
| Net profit... | ... | ... | ... | ... | ... | ... | 1,83,731 | 10 | 9 | | | | | | |

| | RS. | A. | P. |
|---|---|---|---|
| 1859-60..... | 3,93,591 | 1 | 5 |
| 1860-61..... | 1,83,731 | 10 | 9 |
| | 2,09,859 | 6 | 8 |

19. Compared with 1859-60 there is a decrease in the net revenue to the extent of Rupees 2,09,859-6-8, notwithstanding the number of forests were increased in 1860-61 from six to eleven, but the Acting Conservator expressed himself satisfied that the destruction of forests over a very large area of country has been arrested by the formation of complete establishments in some Districts. A very large portion of the decrease occurs in the Annamalai charge, and this the Board believe is owing chiefly to the value of a large quantity of timber supplied to the Bombay Government from time to time, having been adjusted in 1859-60, which enhanced the revenue in that year very considerably. The sale operations in all the forests were very limited in the year under review, except in North Canara. The value of timber in store was estimated at about 3½ lacs.

20. In paragraph 2 of their Order dated 19th August 1861, No. 1,667, Government remark that the charges in the different forests bear very varying proportions to the receipts, and in some cases this is, as the Government observe, owing chiefly to the value of the whole quantity of timber cut and stored in the year not appearing in the accounts of the same year as a set off. In others it is due to the maintenance of large establishments solely for conservancy purposes

the forest being worked to a very limited extent. It is for this reason that even when the per centage of charges is calculated with reference to the actual value of timber cut and stored in the year in addition to the collections of seigniorage, the proportion is still high as shown in the marginal abstract. In three of the forests the charges exceeded the amount of revenue actually derived from them during the year. In Wainad no revenue was derived from the forests, but the cost of the establishment, &c. in the year amounted to Rupees 2,555-3-10. The Board however see no ground for dissatisfaction in this result, as the object of the Department is primarily conservancy, and the realization of revenue is a secondary consideration. So long as the Department effects the first purpose and pays its own expenses, it cannot be considered otherwise than highly remunerative.

| Forests. | Value of timber felled, and collections by seigniorage during 1860-61. | Charges. | Per centage. |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Annamali..... | 54,139 | 29,912 | 55 |
| North Canara..... | 2,37,169 | 78,394 | 33 |
| South Canara..... | 9,951 | 1,682 | 16 |
| Mudumallai..... | 69,226 | 16,345 | 23 |
| Sigur..... | 21,183 | 5,201 | 24 |
| Neilgherry Sholas... | 4,422 | 4,788 | 108 |
| Salem..... | 15,736 | 4,363 | 28 |
| Madura..... | 2,568 | 1,517 | 59 |
| Cuddapah..... | 4,131 | 1,258 | 30 |
| Nellambore..... | 4,294 | 2,907 | 67 |

21. The Board noticed above that in the forests noted in the margin, a portion of the receipts was improperly appropriated for establishment and contingencies without any authority, and that the result is that the charges did not come under audit, and that the Collectors' accounts failed to show the entire transactions of the year. It is altogther contrary to rule and practice to allow subordinates to make use of the public money in this way at discretion, and the Acting Conservator should take the necessary steps to put an immediate stop to this very objectionable system. If any forests are newly taken charge of in the middle of a year, the Head of the Department should immediately obtain the necessary sanction for the cost of establishment and contingencies, and should provide his subordinates with the necessary funds, at the same time instructing them that all the revenue collected is to be remitted to the Collector. The Board trust that this rule will be strictly observed in future.

Sigur.
Neilgherry Sholas.
Madura.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, *Secretary.*

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No. 246. ORDER THEREON, 20th October 1862, No. 2,244.

1. In the foregoing Proceeding the Board of Revenue review the accounts current and cash transactions of the Forest Department during the official year 1860-61.

2. The Report and Statements were not furnished by the Acting Conservator till March 1862, or nearly a twelve month after the year's expiration, but the next accounts are promised to be submitted with greater punctuality. The Board will therefore expedite their report for 1861-62. It is observed that the accounts now under review late as they were already, were detained in their Office for a further six months. They are few and simple, and their scrutiny need not have occupied half that period.

3. In the forests noted in the margin a portion of the amount realized by the sale of timber has been appropriated for establishment and contingent expenses without authority, and the result is that the charges did not come under audit, and that the Collector's accounts fail to show the entire transactions of the year. In the Mudumallai forest the pay of the establishment appears for sometime to have been disbursed from the grant sanctioned for operations, and a charge amounting to Rupees 169 on account of a temporary establishment in the Salem forests seems to have been met in a similar way. The irregularity of these proceedings has been very properly pointed out by the Board, and an explanation of the transaction last noticed has been called for from the Conservator.

Sigur.
Neilgherry Sholas.
Madura.

4. The Governor in Council will not add to the remarks of the Board on this subject, except to direct that such of the charges as are susceptible of post-audit be at once submitted to the Civil Auditor, and the result reported. He will then pass such orders as may appear proper.

(Signed) P. P. HUTCHINS,
*Acting Deputy Secretary to Government.*

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Revenue Department

No. 2244.

Proceedings of the Madras Government

Under date the 20th October 1862

Read the following Proc. of the Board of Revenue.

Submitting a report from the Offg. Conservator of Forests on the operations of the Forests under his charge for 1860-61, with the Board's remarks thereon.

(Here enter 15th September 1862 No. 627)

In the foregoing proceeding the Bd. of Rev. review the accounts current and cash transactions of the forest department during the official year 1860-61.

2 The Report & statements were not furnished by the Conservator till March 1862 i.e. nearly a twelve month after the year's expiration, but the next accounts are promised to be submitted with greater punctuality. The Board will therefore expedite their report for 1861-62. It is observed that the accounts now under re

date on they were allocated were detained in their office for a further six months. They are few & simple, & their scrutiny ~~need~~ have not occupied half that period.

3 In the forest noted in the margin a portion of the amount realized by the sale of timber has been appropriated for Establishment & Contingent Expenditure without any authority of law. The audit and the result is that the charges do not come under audit, & that the Collector's accounts fail to show the entire transactions of the year. In the rendering for the pay of the Establishment appears for sometime to have been disbursed from the grant sanctioned for operations, & adjustments amounting to Rupees 160 on account of a temporary Establishment in the Salem Forests seems to have been [illegible]

Sgd
Keilpherry Thomas
Madura.

The irregularity of these proceedings has been very properly pointed out by the Board, and an Explanation of the transaction last noticed has been called for from the Conservator. ~~Similar cases have occurred with the Superintendents of Forests.~~

4 The Govt in Council will not add to the remarks of the Board on this subject, except to direct that such of the charges as are susceptible of post audit be at once submitted to the Civil auditor, & that a report be made to Govt as to the manner in which any such irregularities as appear

14 Copies to the Bd of Revenue with 10 extra Copies
3 — Civil Paymasters
4 — Conservators of Forests

Pay. No. 276-277
19-8-61

Revenue 1862 Sept.
Pro: of Govt for October.

No 2244.

Pro: of the Madras Govt
Dy 20th October 1862.

Passing orders on
Board's review of the Forest
Report for 1860/61.