

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	<i>1645</i>	Press .
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Dated	<i>4 - 8 - 1918</i>	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
4th August 1863.*

No. 22. Read the following Proceedings of the Board of Revenue, dated 22nd July 1863, No. 4,509.

Read letter from Captain R. H. BEDDOME, Officiating Conservator of Forests, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Ootacamund, 27th October 1862, No. 231.

SIR,

With reference to the instructions of the Board of Revenue contained in their Proceedings, No. 886 of the 18th February 1860, paragraph 37, I have the honor to submit the Accounts Current of the several Forests under Conservancy with a General Statement showing the Cash transactions and financial results for 1861-62.

I. ANAMALLAI.—The amount realized by sale of timber, &c., in this Forest during the year is Rupees 22,090-10-2, with an expenditure, including the cost of the fixed establishment, of Rupees 42,200-14-11, showing a balance of Rupees 20,110-4-9 against the Forest. Captain Brine, the Assistant Conservator in charge of this Forest, writes as follows in explanation of the considerable falling off in the returns:—"During the past year no less than 2,046 planks and 257 "heads and butts have been cut, and are in progress of carting and slipping; this has of course "involved an unusually large outlay, while the proceeds of the sale of the timber cut cannot be "realized in the present official year; as the timber cannot be entirely removed from the Forest "to the foot of the slip, and the floating station till after the month of May. Meanwhile there "is a large amount of cut timber on hand, which will, when sold, realize a considerable profit." In addition to this the usual auction sales did not take place in this Forest for want of bidders. The cut timber of all descriptions now lying in the Forest in course of transit from it, and in depôt at Mungarah, the floating station, is valued at Rupees 1,47,553.

II. NORTH CANARA.—The amount realized in this Forest from 1st May 1861 to 15th April 1862 amounts to Rupees 83,293-2-11, with an expenditure, including the cost of the establishment, of Rupees 75,918-14-2, leaving a balance of Rupees 7,379-4-9 in favor of Government. No sale of any consequence was held during the year under report, a large quantity of out-lying timber was collected and brought into depôt. From a Memorandum appended to the Account Current of the Forest, the Board will see that there was a very large outstanding balance on the 15th April 1862. In explanation of this the Assistant writes that "such sales as were held came "off only lately, and the time was too short to bring all the sums to account. Besides, though "payments have actually been made by parties belonging to the Bombay Presidency, they were "received by bills not negotiable, on Her Majesty's Bank, from whence Bills of Exchange in "favor of the Collector of North Canara have to be obtained before the sums can appear in the "Collector's accounts."

If payments were obtained for this very large sum before the 15th April, the whole of the amount, now shown as outstanding balance, would have appeared in the Account Current as balance in favor of Government.

III. SOUTH CANARA.—These Forests have hitherto been worked on the stump-fee system, but this year a sum has been sanctioned to enable the Forest Department to carry on operations.

The account shows a receipt of Rupees 8,594-7-0, and an expenditure, including the salary of the Overseer and Forest operations, of Rupees 2,939-11-3, leaving a balance of Rupees 5,654-11-9 in favor of Government. A sum of Rupees 12,000 has been sanctioned by Government, and a fair revenue may be expected during 1862-63.

IV. MUDUMALLAI.—Rupees 30,000 were first granted to work this Forest with, as this is the last year of the lease, and as it was important to cut and cart as much timber as possible from the Forest, it was necessary to apply for extra grant. Rupees 5,000 were received from the Anamallai, and out of Rupees 1,200 sanctioned from the grant for the Sigur Forests, only 917-12-5 were drawn, making a total of Rupees 35,917-12-5. Of this sum Rupees 9,253-3-11 were paid for the salary of the Officer and establishment, and Rupees 25,093-10-8 were spent for Forest

operations, in all Rupees 34,346-14-7. The receipt during the year is Rupees 37,936-5-1, leaving a balance of Rupees 3,589-6-6 in favor of Government; although the balance is very small in proportion to the outlay, yet a very large quantity of wood has been cut, collected and carted for the purpose of being stored in the depôt at Tippiacaudoo, Musnigoody and Ootacamund, so as to be available for any public works on the Neilgherries or at Bangalore.

A letter from the Collector of Coimbatore containing his remarks on the irregular practice of paying the salary of the Officer and establishment of this Forest from the sanctioned amount is enclosed, but there was no alternative to this, as Government, in reply to an application stated* that this irregularity will be corrected when the sanction of the Government of India is received for the General Forest Establishment. The sanction has since been received,† and the salary now drawn on abstract subject to the audit of the Civil Auditor.

With reference to the Board's instructions on the outstanding balance, &c., of this Forest in the latter part of paragraph 8 of their Proceedings, No. 2,279, dated 7th April 1862, I beg to enclose an original letter to your address from Major Morgan affording explanation on the various items. The Board will see from paragraph 3 of this letter that Captain Farwell, in reply to an application, from Major Morgan, for the sum of Rupees 2,628, ordered by the Board to be recovered, states that the matter of the adjustment of the accounts is at present before the Chief Engineer, and will be eventually laid before Government for final adjustment—vide correspondence to, and from that Officer. Copies enclosed.

I have instructed the Officers in charge to attend carefully to the Board's instructions and to bring the amount collected, &c., in the accounts of the Forest during 1862-63.

V. SIGUR.—The Teak in this Forest is strictly conserved. From the sale of Sandalwood, and a small quantity of Vengay, a sum of Rupees 25,006-11-4 has been realized during the year under report with an expenditure, including the cost of the fixed establishment and Forest operations, of Rupees 5,613-0-5, leaving a balance of Rupees 19,393-10-11 in favor of Government. It will be observed that the chief revenue in this Forest is derived from Sandalwood, for years to come an annual profit of Rupees 20,000 may be expected from this Forest; want of labor in the direction of Hassanur, whither the operations now tend, will prevent the Officer in charge realizing larger sum than the above, besides these jungles are but thinly inhabited and very unhealthy.

In the Memorandum No. 1 one item of Rupees 1,137-12-0 is entered under the head of deductions; as stated in my last report a portion of the sale proceeds was appropriated by the Assistant for forest operations, as no sum was sanctioned for that purpose, during 1860-61, and a cash balance of Rupees 1,137-12-0 was left on the 30th April 1861. On the Assistant receiving the grant for 1861-62, he remitted the balance (literally a portion of the sale proceeds) to the Collector to be carried to the Forest revenue, whose receipt is attached to the Memorandum in support of the remittance.

VI. NEILGHERRIES.—The Account Current shows a receipt of Rupees 6,245-9-5, and an expenditure including the cost of the fixed establishment and contingencies of Rupees 8,865-5-4, showing a balance against the Sholas of Rupees 2,619-11-11. The cost of supervision if the Sholas is out of all proportion to the returns. Government having placed the Sholas under the Officer in charge of the Mudumallai and Sigur Forests, it is expected that the receipts during 1862-63 will cover the cost of the establishment, and show a small profit to Government.

Rupees 500 were provided for in the Supplemental Budget for the working of the Sholas, and as the sanction was not received till very near the close of the official year, a portion of the sale proceeds has been appropriated during the past official year. As a sum of Rupees 1,000 has been sanctioned for 1862-63, the whole of the sale proceeds will be remitted to the Collector to be carried to the credit of the Forest Revenue. No Memorandum No. 2 is appended to the Account Current as there is no wood in store.

VII. SALEM.—The Account Current of this Forest shows a return of Rupees 15,905-11-5 with an expenditure including the cost of establishment of Rupees 7,244-13-1, leaving a balance of Rupees 8,660-14-4 in favor of Government.

The auction sale of Sandalwood in the Denkencottah Jungles did not take place this year for want of bidders.

Two receipts are attached to the Account Current in support of the remittance to the Collector. In the receipt for Rupees 2,508, the Board will see that the sum has been credited in the Collector's accounts for May 1862, the money was *bona fide* paid into the General Treasury by the Agent and Manager during 1861-62, but as no notice was given of the payment to the Collector, the Accountant General was requested to forward the duplicates of the receipts granted by the Sub-Treasurer to the Collector of Salem, so as to enable that Officer to carry the amount in his accounts to the credit of Forest Revenue. This was done in May 1862, and the Deputy Collector has credited the amount in his accounts for May 1862. As stated above, the money was paid in 1861-62, I beg the Board will be pleased to admit of the entry of the amount in the Account Current, as it is of importance to show the revenue realized in each official year.

VIII. NELAMBUR.—Rupees 808 were realized in this plantation during 1861-62, the expenditure amounts to Rupees 3,779-5-6, leaving a balance of Rupees 2,971-5-6 against Government. About 50,000 saplings have been cut last year, and this will tend much to relieve the plantation from over-crowding. When the thinnings are sold a good revenue will be derived. There has been much difficulty in obtaining labor, particularly at the exact time of felling, but it is hoped by more energetic action this will be remedied and the revenue improved.

A trained Forester has been put in charge of these plantations.

IX. MADURA.—A sum of Rupees 6,526-7-10 was realized in this Forest, the expenditure including the cost of establishment, Forest operations, &c., amounts to Rupees 2,154, leaving a balance of Rupees 4,372-7-10. There is an improvement in the revenue of this Forest this year, and as the demand for Vengay and other wood being considerable, I have no doubt that the return will be increased next year. The Overseer reports that "Punakad cultivation is still practised in the unfrequented vallies and on the slopes of the Hills at Kombum without the knowledge of the Revenue authorities. It appears that the past year has been one of famine arising from the failure of the dry crops; this seems to have led the Ryots of the plains to adopt this practice as a means of livelihood."

The Overseer's attention has been drawn to the strict conservancy of these Forests.

In the Memorandum No. 1 there appears an item of Rupees 50 remitted to the Collector by the Overseer; this was a balance from the sale proceeds in hand on the 30th April 1861, and on receipt of the sanctioned amount for Forest operations, it was paid into the Talook Treasury to be carried to the Forest revenue.

X. CUDDAPAH.—The accounts of this Forest shows a receipt of Rupees 5,481-13-3, and a disbursement on account of fixed establishment of Rupees 2,759-1-10, leaving a balance of Rupees 2,722-11-5 in favor of Government.

Owing to the misconduct of the Assistant Conservator Mr. Morison, the Conservancy and working of the Cuddapah Forest has been much neglected during the last year. A Sub-Assistant Conservator has been appointed to the charge of the Forest, with new rules and the Voucher and license system, I trust the revenue will improve this year.

Memorandum No. 2 is not submitted as there is no wood in store in this Forest.

XI. WYNAD.—Rupees 5,389-13-9 have been realized by sale of wood to Contractors, who had to fell, trim and remove the wood at their own expense. The cost of the fixed establishment on the debit side of the Account Current is given as Rupees 5,210-15-9. Of this sum Rupees 3,384-3-0 is on account of the Military pay of the Assistant in charge. With reference to the note of the Collector of Malabar at the foot of the account, I beg to state that some of the bills for the salary of the fixed establishment were inadvertently passed for payment on the Collector of Coimbatore. They are now passed on the Collector of Malabar.

3. The Board will observe, from the foregoing brief statement of Forest operations, that eight out of the eleven Forests have been worked by estimate sanctioned by Government. In Cuddapah and Wynad the revenue was realized by issue of licenses and sale of wood alone. In Neilgherry Sholas, as the sum provided for the working charges in the Supplemental Budget Estimate was not sanctioned till very near the close of the official year, a portion of the sale proceeds, as already stated, has been appropriated. All the Forests are now worked by grant, and I shall take great care that the Board's instructions on this point are strictly carried out for the future.

4. From the statement, showing the financial results of the several Forests under Conservancy, accompanying this letter, the Board will see that the net profit to Government is Rupees 3,832-13-2, and not Rupees 4,28,639-11-3, as shown in the financial table at page 20A in the Annual Report of the Forest Department for 1861-62, and recorded in paragraph 29 of the 110-

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ceedings of Government, No. 2,010, dated 19th September last, R. D. Major Morgan included the value of wood in store, and the outstanding balance in the North Canara Forests as the receipts for the year; in addition to this the North Canara accounts were first closed up to the 30th April instead of the 15th April, the date on which it was transferred to the Bombay Government. Mr. Muller's amended Account Current closed to the 15th April, shows a receipt of Rupees 83,298-2-11, and an expenditure of Rupees 75,918-14-2 with an asset, including the value of timber and outstanding balance of Rupees 3,37,992-6-9. As the Salem Assistant gave Rupees 52,124-14-8 as the receipts for the year, it was entered in the table, but when his Account Current was received, it was found that the sum improperly included the amount of seigniorage on sleepers supplied to the South West Line of the Madras Railway for 1859-60 and 1860-61. As this amount has already been accounted for, it was expunged, and the corrected Account Current shows a receipt of Rupees 15,905-11-5.

	Estimated value of wood given in Major Morgan's Table.			Estimated value of wood framed from Memorandum No. 2 of Forests.		
	RS.	A.	P.	RS.	A.	P.
Anamallai.....	91,000	0	0	1,47,553	11	5
North Canara.....	...	...	...	3,37,993	6	9
Mudumallai.....	1,28,000	0	0	1,30,758	13	0
Sigur.....	10,000	0	0	10,790	14	11
Salem.....	20,000	0	0	6,449	10	0
Nelumbur.....	20,000	0	0	...	...	...
Total.....	2,69,000	0	0	6,33,545	8	1

* Entered as the receipts for 1861-62 by Major Morgan.

6. Several of the Accounts Current were not received at the time Major Morgan's Annual Report was printed, but they have since been received and examined, and the table of financial results ought to be as follows:—

Name of Forests.	Receipts by sale of timber, &c.			Disbursement including the cost of establishment and Contingencies.			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.
Anamallai.....	22,090	10	2	42,200	14	11	...	...	...	30,110	4	9	1,47,553	11	5
North Canara.....	83,298	2	11	75,918	14	2	7,379	4	9	...	...	...	3,37,992	6	9
South Canara.....	8,594	7	0	2,939	11	3	5,654	11	9	...	...	...	1,30,758	13	0
Mudumallai.....	37,936	5	1	31,346	14	7	3,589	6	6	...	...	...	10,790	14	11
Sigur.....	25,000	11	4	5,613	0	5	19,363	10	11	...	...	...	...	...	...
Neilgherry } Sholas..... }	6,245	9	5	8,865	5	4	...	...	...	...	...	...	...	...	...
Salem.....	15,905	11	5	7,244	13	1	8,000	14	4	2,619	11	11	...	...	...
Nelumburplan- tation.....	808	0	0	3,779	5	6	...	...	...	...	...	...	6,449	10	0
Madura.....	6,526	7	10	2,154	0	0	...	...	...	2,971	5	6	...	...	...
Cuddapah.....	5,481	13	3	2,759	1	10	4,372	7	10	...	...	...	...	...	...
Wynad.....	5,389	13	9	5,210	15	9	2,722	11	5	...	...	...	...	...	...
Total...	2,17,283	12	2	1,91,063	0	10	51,922	1	6	25,701	6	2	6,33,545	8	1
Deduct pay of the Conserva- tor of Forests, establishment, travelling allowance, contin- gencies, &c.				22,387	14	21									
Excess of expenditure over receipts.				25,701	6	2	48,089	4	4						
Actual profit to Government Rupees....							3,832	13	2						

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7. In explanation of the great falling off of the revenue, I beg to state that in Anamallai the usual auction sales did not take place for want of bidders; in North Canara the Assistant failed to realize the whole of the value of the timber sold; in Nelumbur the sales were not effected in time to appear in the annual accounts; in Salem no Sandalwood was sold for want of bidders; and in Neilgherries the cost of supervision far exceeded the returns; in addition to these the whole of the Military pay of Officers employed in the Department has been ordered to be debited to the Department.

8. As a special grant has been sanctioned for the extension of the Australian plantation at Wellington, and as no accounts has been submitted (although the bills for the expenditure has been passed for adjustment, monthly, by the Civil Auditor), I shall submit the accounts of this plantation to the Board separately.

9. With reference to the delay in submitting these accounts, I beg to state that several of the accounts were returned more than once for correction, and to be re-submitted in proper form. In Cuddapah the Collector has credited the amount realized, by issue of licenses and sale of timber, through the Agency of the Conservancy Department alone to the *Forest Revenue*, and that collected by Revenue Officers to the *Jungle Conservancy Fund*; this has caused much confusion in the accounts. As the Board has directed in their Proceedings, No. 6,691, dated 6th October 1862, that the supervision of all Forest operations be left to the Forest Department, I have entered the whole amount realized by license and sale of timber to the credit of this Department.

10. I have strictly enjoined the Assistants in charge of the several Forests to submit their annual accounts for the future immediately after the close of the official year, and I hope to be able to forward them as soon after the close of the official year as possible.

ENCLOSURE No. 1.

ABSTRACT.—Account Current of the Assistant Conservator of Anamallai Forest for the official year 1861-62.

2 in No. 1.—Memorandum of the quantity of timber unaccounted for in Anamallai Forest on the 30th April 1863.

1 in No. 1.—Memorandum of cash received from the Collector of Coimbatore, and expended to the balance remaining on hand.

ENCLOSURE No. 2.

ABSTRACT.—Account Current of the North Canara Forests from 1st May 1861 to 15th April 1862.

1 in No. 2.—Memorandum of cash received from the Collector of North Canara and expended, and the balance of cash remaining on hand.

2 in No. 2.—Memorandum of the quantity of timber unaccounted for on the 15th April 1862, for official year 1861-62.

ENCLOSURE No. 3.

ABSTRACT.—Account Current of the South Canara Forest for the official year 1861-62.

1 in No. 3.—Memorandum of cash received from the Collector of South Canara and expended, and the balance of cash remaining on hand.

2 in No. 3.—Memorandum of the quantity of timber unaccounted for on the 30th April 1862.

ENCLOSURE No. 4.

ABSTRACT.—Account Current of the Mudumallai Forest for the official year 1861-62.

1 in No. 4.—Memorandum of cash received from the Collector of Coimbatore and expended, and the balance of cash remaining on hand.

2 in No. 4.—Memorandum of the quantity of timber unaccounted for on the 30th April 1862.

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ENCLOSURE No. 5.

ABSTRACT.—Account Current of the Sigur Forest for the official year 1861-62.

1 in No. 5.—Memorandum of cash received from the Collector of Coimbatore and expended, and the balance of cash remaining on hand.

2 in No. 5.—Memorandum of the quantity of timber unaccounted for on the 30th April 1862.

ENCLOSURE No. 6.

ABSTRACT.—Account Current of the Neilgherry Forest for the official year 1861-62.

1 in No. 6.—Memorandum of cash received from the Collector of Coimbatore and expended, and the balance of cash remaining on hand.

ENCLOSURE No. 7.

ABSTRACT.—Account Current of the Salem Forest for the official year 1861-62.

1 in No. 7.—Memorandum of cash received from the Collector of Salem and expended, and the balance of cash remaining on hand.

2 in No. 7.—Memorandum of the quantity of timber unaccounted for.

ENCLOSURE No. 8.

ABSTRACT.—Account Current of the Nelambur Teak Forest for the official year 1861-62.

1 in No. 8.—Memorandum of cash received from the Collector of Malabar and expended, and the balance of cash remaining on hand.

2 in No. 8.—Memorandum of the quantity of timber unaccounted for.

ENCLOSURE No. 9.

ABSTRACT.—Account Current of the Madura Forests for the official year 1861-62.

1 in No. 9.—Memorandum of cash received from the Collector of Madura and expended, and the balance of cash remaining on hand.

2 in No. 9.—Memorandum of the quantity of timber unaccounted for in the Madura Forests during the year 1861-62.

ENCLOSURE No. 10.

ABSTRACT.—Account Current of the Cuddapah Forests for the official year 1861-62.

1 in No. 10.—Memorandum of cash received from the Collector of Cuddapah and expended, and the balance of cash remaining on hand.

ENCLOSURE No. 11.

ABSTRACT.—Account Current of the Wynad Forests for the official year 1861-62.

1 in No. 11.—Memorandum of cash received from the Collector of Malabar and expended, and the balance of cash remaining on hand.

2 in No. 11.—Memorandum of the quantity of timber unaccounted for in the Wynad Forests.

ENCLOSURE No. 12.

ABSTRACT.—General Statement showing the cash transactions and financial results of the several Forests in charge of the Conservator of Forests for 1861-62.

1. With the foregoing Annual Report, the Officiating Conservator submits the Accounts Current of the different Forests under his charge, with a General Statement of cash transactions, and the financial results for 1861-62. The report itself contains a brief review of each Forests separately. The General Report which Major Morgan, late Conservator of Forests, submitted to Government for the same period with his letter, dated 5th July 1862, gave complete and more detailed information on all the Forests, and was reviewed by Government in their Order, dated 19th September 1862, No. 2,040. The Board, therefore, deem it unnecessary to go over again the same ground, and will confine their remarks to the general financial results of all the Forests included in the present report. In paragraph 8 of this letter Captain Beddome promised to submit

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separately the accounts of the Australian plantation at Wellington, for the extension of which, it is stated, a special grant was sanctioned, but for which no accounts were received, although the bills for the expenditure were passed for adjustment monthly by the Civil Auditor. The Board proposed to lay the whole of the accounts at once before Government after the receipt of the promised statements, but as these statements have not been yet received, they will not delay their review any longer.

2. The accounts of the eleven Forests submitted by the Conservator have all been examined. They appear to have undergone careful revision in the office of the Conservator of Forests, and are generally found correct. There are only a few points which require notice.

3. The North Canara accounts show the transactions of the Forests only up to 15th April 1862, on which date the District was transferred to the Bombay Presidency. In Memorandum No. 2 attached to the account, the value of timber sold in 1861-62 is given at Rupees 1,44,910-9-6 while the amount credited in the body of the Account Current is only Rupees 83,298-2-11. This large difference requires explanation. In the same Account Current the expenditure is shown at Rupees 75,918-14-2, leaving thus a balance of Rupees 7,379-4-9 in favor of Government; but in the General Abstract furnished to Government with Major Morgan's report already adverted to, no less a sum than Rupees 3,97,711-3-3 is shown as the profit of the year 1861-62. It is explained by Captain Beddome that this large difference is owing to the inclusion in Major Morgan's abstract of the estimated value of timber in hand on 30th April 1862, and to the abstract itself being closed up to 30th instead of 15th April 1862. The course followed by Major Morgan was wrong.

4. The Mudumali Forest held on lease was in charge of the Forest Department during the whole year 1861-62, having come under management only in November 1860. In the year under review, a large quantity of timber to the value of nearly a lac of Rupees was cut, as the lease, which has since been renewed, was to expire shortly. The establishment charges were incurred from the amount drawn from the Collector from contingencies without the audit of the Civil Paymaster, but it is explained by the Conservator that this irregularity will not occur in future, the sanction of the Government of India having been lately received from the Forest establishment.

5. Out of the sums which by the Board's orders in paragraph 8 of their Proceedings, dated 7th April 1862, No. 2,279, were to be recovered from the Barrack and credited to the Forest accounts, only a small portion was brought to account in 1861-62 by the sale of a workshop and some elephants and bullocks. The subject of the adjustment to be made between the Forest Conservancy Department and the Department of Public Works appears to be still under discussion before the Auditor of the Public Works Accounts, and until this is disposed of, the transaction cannot be brought to a final close.

6. It appears from Memorandum No. 2 attached to the account of Neilgherry Sholas that out of the receipts Rupees 6,245-9-5, only Rupees 5,330 were remitted to the Collector, and that of the remainder, Rupees 837-6-5, were appropriated to meet the contingent expenditure of the Sholas. The Conservator explains that this course was necessary, because the sanction of the Government of India had not been obtained for the provision of Rupees 560 made in the Supplemental Budget for 1861-62, and that the same thing will not occur again, sanction having been obtained for the necessary funds in the subsequent years.

7. The Board find that out of Rupees 15,905-11-5 realized in the Salem Forest, a sum of Rupees 2,508 was carried to credit in the Collector's accounts of May 1862, after the close of 1861-62, though the money was paid into the General Treasury in 1861-62. It is very desirable that the amount shown in the Forest accounts as remitted to the Collector, should correspond with the credit in his accounts. If from any unavoidable cause any sum remitted to the Collector is not credited in his account within the year, the amount should be excluded from the Forest accounts also, and brought to account in the following year; so that there may be due agreement between the Forest and Collector's accounts of each year. The Conservator is requested to see that this course is strictly followed in future in all the Forests.

8. In the Account Current of the Cuddapah Forest, Rupees 5,481-13-3 are shown as the amount realized by licenses and other collections. In paragraph 9 the Conservator states that

the Collector has credited the amount realized by issue of licenses and sale of timber through the agency of the Conservancy Department to the Forest Revenue, and the amount collected by Revenue Officers to the "Jungle Conservancy Fund." In their Proceedings, dated 6th October 1862, No. 6,691, the Board stated, with reference to a letter from Captain Beddome, that their rules were not intended to operate in any District in which the Forest Conservancy Department might be supervising the working of the jungles, and they requested the Collector of Cuddapah to leave the supervision of all the Forest operations to the Special Department organized for the work. And accordingly in his letter dated 25th August 1862, the Collector stated that, in order to simplify the credit to be made in the accounts, he had directed that the charge of the Forest Department should embrace the whole of the Taluks in which the Forests exist, that is, all the eastern section of the District; and that the rest of the District should be under the charge of himself and his subordinates, the sum collected by the latter Department being carried to the credit of the Local Fund. The Board acceded to this on the understanding that these collections were made in accordance with the rules circulated with their Circular, dated 27th November 1860.

9. In the foot note attached to the Account Current of the Wynad Forest, the Collector of Malabar states that all of the items in the debit side do not appear in the accounts of his Office, and the Conservator explains that some of the bills for the salary of the fixed establishment were inadvertently passed for payment by the Collector of Coimbatore, and that they have since been passed for the Collector of Malabar. Three receipts received into the Treasury, are attached to the Account Current, but of these only one is signed by the Deputy Collector of Malabar. The other two are written in the vernacular and signed by a Gumastah. This is objectionable. All such receipts should bear the signature either of the Collector or of his Deputy.

10. The following abstract exhibits in one view the financial results of the operations of all the Forests in 1861-62:—

Names of Forests.	Receipts by sale of timber, &c.			Disbursements including the cost of establishment and contingencies.			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.
Anamallai....	22,090	10	2	42,200	14	11				20,110	4	9	1,47,553	11	5
North Canara	83,298	2	11	75,918	14	2	7,379	4	9				3,37,992	6	9
South Canara	8,594	7	0	2,939	11	3	5,654	11	9						
Madumallai..	37,936	5	1	34,346	14	7	3,589	6	6				1,30,758	13	0
Sigur.....	25,006	11	4	5,643	0	5	19,363	10	11				10,790	14	11
Neilgherry {	6,245	9	5	8,865	5	4				2,619	11	11			
Sholas... }															
Salem.....	15,905	11	5	7,244	13	1	8,660	14	4				6,419	10	0
Nellambur...	808	0	0	3,779	5	6				2,971	5	6			
Madura.....	6,526	7	10	2,151	0	0	4,372	7	10						
Cuddapah...	5,481	13	3	2,759	1	10	2,722	11	5						
Wynad.....	5,389	13	9	5,210	15	9	178	14	0						
	2,17,883	12	2	1,91,063	0	10	51,922	1	6	25,701	6	2	6,33,545	8	1
Deduct.															
The excess expenditure over receipts...				25,701	6	2									
The pay of Conservator and his establishment, &c.				22,387	14	2	48,089	4	4						
Net profit....							3,832	13	2						

11. It will be seen from the foregoing abstract that the net revenue derived from the Forests in 1861-62 has been reduced to a small sum, and that compared with 1860-61 the decrease was Rupees 1,79,898. The explanation afforded by the Conservator for this decrease appears to be satisfactory. In the

	RS.	A.	P.
1860-61.....	1,83,731	10	9
1861-62.....	3,832	13	2
	1,79,898	13	7

expenditure of 1861-62 is included for the first time the whole of the Military pay of the Officers employed in the Forest Department; the charges have, therefore, greatly exceeded those of 1860-61, and proportionately diminished the net profit of the year. The Forest Department however is self-supporting inasmuch as the receipts exceed the expenditure, including the pay of the Conservator and his establishment, and although in some of the Forests, the charges exceed the amount of revenue actually derived from them during the year, this is owing to the fact that in those Forests at the outset only Conservancy operations strictly so-called have been going on. On the whole the main object of the Department, which is Conservancy, is being attained without any extra charge to the State.

12. It will be seen from paragraph 5 of the Conservator's letter that the financial table appended to Major Morgan's Annual Report submitted direct to Government is wrong, and was prepared on erroneous principles, the net profit shown in this table being considerably in excess of the actual profit derived, has given in the Abstract appended to the Proceedings. The preparation of these two distinct reports on the same operations must necessarily involve much labor in the Conservator's Office, and the Board would suggest that one complete report be prepared after the receipt of the Accounts Current of the Forests, and be submitted to Government through the Board of Revenue, when the whole will come under review, at one and the same time.

No. 23. ORDER THEREON, 4th August 1863, No. 1,445.

1. The Board's review of the Acting Conservator's letter and accounts leaves nothing for the Government to notice, except the extreme delay which has occurred in the disposal of the subject. The Acting Conservator's report was not submitted until six months after the year ended and was then incomplete in one respect, and the Board's Proceedings are dated nine months later. The Board indeed explain that they waited for certain statements regarding the Australian plantations at Wellington, but this is an unsatisfactory reason for such lengthened delay. Captain Beddome will be good enough to explain why these statements have not yet been submitted and with whom the fault rests.

2. The accounts of the Forest Department ought to be examined and checked month by month by the Conservator, and this being done the yearly account ought to be submitted to the Board within two months after the year has closed, the names of any Officers by whose neglect greater delay is caused being specially reported to Government. Two months ought to be ample for the Board's examination of the accounts and thus the audit of each year will be closed within four months of its expiration. In order to ensure this result Captain Beddome will in future come to Madras to afford the Board such explanations as they may need during their audit.

3. In the concluding paragraph of their Proceedings the Board suggest that instead of having two reports yearly on the forests there should be but one, to be submitted through them with the audited accounts. This suggestion however good is unfortunately rendered futile by the delay which would attend its adoption. On this plan the Government would only now be receiving the report for the year which ended on the 30th April 1862, whereas they have now before them the report for the following year. The character of the reports is also somewhat misapprehended by the Board: the one sent direct to Government is a review of the administration of the year and to be of real use must be submitted soon after its close, the one sent to the Board should be limited to explanation of the accounts where that is needed. A printed copy of

10 *Proceedings of the Madras Government, Revenue Department,*
4th August 1863.

the report to Government should be sent to the Board at the same time. The fact that Major Morgan's financial statement was wrong in some respects is no reason for dispensing with the report, especially as such errors ought never to have been committed.

4. The Government will not in future require the separate report now submitted by the Conservator for publication in the General Administration Report of the Presidency, as the Annual Report abovementioned will suffice for this purpose; but the latter must be submitted without fail by the 15th June of each year.

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

Received from the Assistant Conservator of
Forests into the Treasury of North Canara
collected the sum of Rs (83,298-2-11).
Eighty three thousand two hundred and ninety
eight, annas two and pice eleven, on acct.
of Forest Revenue for the official year
1861-62 i.e. from 1st May 1861 to 31st April 1862

North Canara Collrs office
Honble 24th July 1862

W. Pearson
Deputy Collr

W. J. J.

Dr.

Account Current of the North Canara Forests from 1st May 1861 to 15th April 1862. Cr.

To Fixed Establishment as per Papered Page Abstract

from 1st April 1861 to 31st January 1862 — 7138 8 6

Travelling & Allowance — Rs. — 201 1 6 7339 10

To Temporary Establishment — 1770 8 2

To Teakwood, expenditure for guiding, cutting, carting, floating &c. — 46672 7 6

To Junglewood — Rs. — 14655 2 8

To Blackwood — Rs. — 113 9 6

To Sandalwood, cuttingwood, pruning, carting &c. pricing billets at Ling — 443 12 1

To Smallwood, cutting (Chairs from junglelands for cultivation — 2621 7 1

To Siquorage for establishment entertained in billets for dressing & lamping wood &c. — 542 1 3

To Repair of Siquorage for billets &c.

To Diakotollan wood — 146 8

To Plantation, clearing of ground, pricing new shed &c. &c. extra superintendence — 721 12 8

To Stationery, Paper, ink, pencil, knives &c. used in the Office & by the Establishment — 288 12 3

To Sundries, printing Charges, Office rent, transport of baggage, Boats, belts, Overseer's School at Kator. Def. — 103 2

Balance in favor of Government Rupees — 83298 2 11

Total Rupees

83579 4 2
75418 14 2
7379 4 9
83298 2 11

By Teakwood as per account, auction Sales — 17706 1 4

Sundry Monthly receipts — 1987 1 2 19693 2 6

To Junglewood as per auction Sales — 31016 7 3

Sundry Monthly receipts — 9697 10 9 40714 2

To Blackwood as per Sundry receipts — 251 15 8 5

To Sandalwood at Ling — 87 15 3

To Smallwood, Chairs from land for Cultivation — 12088 5 5

To Spinnwood at 12 Annas per ton &c. — 2278 13 11

To Bumboos at 8 Annas per 100 — 1687 11 7

To Siquorage at various rates per Sundry in 6 lakhs — 5696 14 8

To Sundries as per Sundry Monthly receipts — 799 1 9

Total Rupees

83298 2 11

Sd/-
Asst. Comr. Office,
H. Conore,
2nd July 1862.

* This sum does not include Rs. 24-6-7 debited in the Siquorage account for June 1861 & Rs. 10-1-9 & Rs. 11-2-0 on account of miscellaneous charges for April 1861 and from January to April 1862 respectively.

Sd/-
Off. S. Conore, Asst. Comr.Sd/-
Asst. Comr. Office,
H. Conore

No. 1.
 Memo: of Cash received from the Collector of North
 Canara, and expended, and the balance of Cash re-
 maining on hand on the 15th April 1862.

To Balance of Cash brought forward from last Year's account					7,271	"	5	"
To Cash received from the Collector being the Salaries of the Fixed Establishment from 1 st April 1861 to 31 st January 1862 on Abstracts passed by the Civil Auditor	7,339	10	"					
To Cash received from the Collector as advance for Contingent Charges out of the amount of Rupees 83,714 sanctioned by Government on the 16 th April 1861 No. 184.	4,361	5	"	68,700	15	"		
Total					75,971	15	5	"
By Salary to Fixed Establishment as per Memo attached	7,339	10	"					
By Amount of Local expenditure V ^{ce} as particularized in the Account Current	68,579	4	2	75,918	14	2	"	
Balance of Cash on hand on the 15 th April 1862					53	1	3	"

Note Amounts sanctioned in No. 3
 of the 1st April 1862
 By the Cash Office
 J. H. Jones,
 1st July 1862.

J. H. Jones
 By Collector

Receiver
 By the Collector
 N. Canara

J. H. Jones Esq.
 Offs. Conservator of Forests

Received of the North Canara
 Revenue from 1st
 April 1861 to 31st
 March 1862
 Rs. 7,271
 P. 5
 C. 0
 In No. 6934 of 1862
 With Receipt
 Recd. 17/02/63
 Secy. to Govt.
 No. 17/02/63

No 2.

Memorandum of the quantity of Timber unaccounted for during the
Official year 1861-62 ending 15th April 1862.

Value of Timber unaccounted for brought from last years account	154,086	"	"	"	"
Sold Timber yielded during 1861-62 (up to 15 th April, 62)	328,897	"	"	3	"
Total	482,983	"	"	3	"
Timber sold in 1861-62	144,910	"	"	9	6
Timber destroyed by fire, while under 10 th	"	"	"	"	"
Balance	337,992	"	"	6	9
By Licenced in store	128,666	"	"	"	"
Unlicensed	95,022	"	"	10	"
On hand	521	"	"	5	"
Unlicensed	10,084	"	"	10	"
On hand	"	"	"	"	"
On hand for Timber sold and money uncollected on the 15 th April 1862	"	"	"	"	"
By Timber sold by Messrs. 1861-62	31,631	"	"	1	"
" " " " " " " " " "	1205	"	"	7	"
" " " " " " " " " "	204	"	"	"	"
" " " " " " " " " "	11,013	"	"	2	"
" " " " " " " " " "	6472	"	"	3	"
" " " " " " " " " "	35325	"	"	12	1
By " " " " " " " " " "	44,632	"	"	2	2
" " " " " " " " " "	947	"	"	13	6
Total	337,992	"	"	6	9

Spicer's Conservators Office,
Seddon Street
9th August 1862
Offs. Conservators
J. Forester

Spicer's Conservators
R.E.

Rem-1982/83.

Wm. D. Departhe

1. 1861

1861-62

Memorandum of Cash received from the Office of a Timber

and the balance of Cash for

burning on hand.

Received by Wm. D. Departhe

1861-62

1861-62

1861-62

indeed explain that they waited
for certain statements to be prepared.

-ing the Australian plantations.

-firms at Wellington but these

is an inventive factory reason

for such lengthened delay.

Captain Reddome will be

good enough to explain why

these statements have not yet

been submitted and with whom

the fault rests.

The accounts of the

Forest Dept. ought to be exa-

-mined and checked monthly.

by month by the Conservator.

and this being ~~the case~~ ^{done} the

yearly account ought to be

submitted to the Board within

2 months after the year has

closed: the names of any of-

ficers by whose neglect greater

delay is caused being specially

reported to Govt. Two months

ought to be ample for the

Board's examination of the

accounts and thus the

audit.

audit of each year will be

closed within 4 months of its

expiration - In order to ensure

this result Captain Reddome

will in future come to meet

to afford the Board such ex-

-planations as they may need

during their audit.

In the concluding

para of their proceedings the

Board suggest that instead

of having 2 Reports yearly

on the Forests there should

be but one to be submitted

through them with the audited

accounts. This suggestion how-

-ever good is unfortunately

rendered futile by the delay

which would attend its ad-

-option. On this plan the Govt.

would only now be receiving

the Report for the year which

ended on the 30 April 1862.

whereas they have now before

them

Received 1863 Sept 11th
 No. of Gordon Aug 6

W. H. L. S.

Pro: of the Wellhead no. 100
 27 4 Aug 6/60.

From the office of the Secretary of
 the State of N. York
 60 11 157, no 503

To Forest account for
 1861/62, received

No. 383-384
 19-9-62

No. 123-124

20-3-60

79-80

3-5-62

1-3

1-5-62

2-10-211

14-6-62