M.R.O. 14—13,000—27-6-34

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1247 Press Mis.

961.268

Dated 18-7-1864

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 15th July 1864.

Read the following :—

No. 261. Proceedings of the Board of Revenue, dated 2nd April 1864, No. 1,918.

Read again letters from the Officiating Conservator of Forests, dated 31st August and 22nd September 1863, Nos. 663 and 668, recorded in the Board's Proceedings, dated 25th September 1863, No. 6,139.

Read also the following letter from the Officiating Conservator of Forests, dated 24th September 1863, No. 692 :—

1. Adverting to paragraph 43 of my letter to your address, No. 663 of the 31st ultimo, I have the honor to submit the Annual Accounts of Madura Forests, together with its accompaniments for 1862-63, which have just been returned to this office by Mr. Overseer Sperschneider.

2. The Account Current shows a receipt of Rupees 4,919-12-5; whilst the cost of the charges inclusive of the fixed establishment amounts to Rupees 4,952-5-3, which leaves a balance of Rupees 32-8-10 against the Forest.

3. A sum of Rupees 4,949-12-5 was originally entered as income, in the Financial Table appended to my Annual Report for 1862-63; but its actual amount was Rupees 4,919-12-5, as has since been shown by the Overseer and verified by the Collector.

4. As regards the discrepancy between the item of Rupees 4,943-10-10 entered as disbursements in the annual Administration Report, under the head of this Forest and that shown in the accompanying Returns, I beg to state that a sum of Rupees 8-10-5 was through an oversight omitted in the Report, and the correct amount is therefore Rupees 4,952-5-3, which is exhibited in the accounts now under report.

ENCLOSURES Nos. 1 to 4.—Accounts.

From the same Officer, dated Madras, 28th September 1863, No. 694.

With reference to your Official Memorandum, No. 770 of the 25th instant, calling upon me to report whether any measures have been taken to work out the large outstanding advance of Rupees 1,718-13-10, exhibited in the Annual Accounts of the Madura Forests for 1862-63. In reply I beg to submit copy of a letter, number and date as per margin, from Mr. Overseer Sperschneider to the Assistant in charge of the Central Office, from which the Board will perceive that the contractors are still working out the advance alluded to. The amount will, it is hoped, be fully worked out in the course of the current year.

No. 19, dated 3rd July 1863.

ENCLOSURE No. 1.

From Mr. E. SPERSCHNEIDER, Forest Overseer, Madura, to A. CONDASAWMY MUDALIAR, Sub-Assistant in charge of the Office of Conservator of Forests, dated Periacolum, 3rd July 1863, No. 19.

1. I beg to inform you that I have already submitted bills for adjustment for the sum of Rupees 2,587-10-2, the balance, Rupees 1,718-5-2, has not been worked to satisfaction, that is, the contractors are still working out the advance; great portion of the timber has nearly been cut and squared; they have to be dragged and conveyed to depôt.

2. The past year has been a very unfavourable one for working the Kumbum Forests, immoderate rain causing immense sickness amongst the axe-men; the difficulty of crossing mountain streams in the rains; want of proper communication between the hills and the depôt, have all combined in hindering our operations, and thus leaving a large advance outstanding.

3. The demand for wood has also been very limited, consequently the timber in depôt had no sale. I am thoroughly convinced the demand will be greater in the ensuing dry month when I will be in a position to sell what timber I have on hand, and to fell more and convey to depôt.

(A true Copy.)

(Signed) A. CONDASAWMY MUDALIAR,
Sub-Asst. Cons. of Forests.

From the same Officer, dated Madras, 28th September 1863, No. 695.

1. I have the honor to acknowledge receipt of the Board's Proceedings, No.—, under date 25th instant, noticing certain discrepancies in the accounts of some of the Forests under Conservancy for the official year 1862-63, and calling for explanation as to the causes thereof.

2. ANAMALLAI.—In respect of the item of Rupees 952-10-6 entered in Memorandum No. 2 as the value of Timber sold in 1862-63, I beg to explain
Paragraph 3. that this sum was not realized until after the close of the year, and therefore not exhibited in the Account Current, in consequence, as already stated in paragraph 10 of my Report dated 31st ultimo, of a larger amount, viz., Rupees 1,150-2-7, having been originally claimed by Captain Michael, but objected to by the purchaser of the timber upon grounds which were found to be perfectly tenable, on subsequent careful investigation into the matter by the Officiating Conservator. The actual sale proceeds have been carried to the credit of Forest Revenue for the current year.

3. The difference observed between the sanctioned
Paragraph 4. Estimate, Rupees 52,500, and the amount, Rupees 33,839, actually expended on account of this Forest, was owing to a restriction of the extensive operations contemplated, while the Budget Estimate was under preparation, consequent upon the breaking up of the Indian Navy, as well as the ill-health of the Superintendent, followed by the Forest changing hands. These circumstances have been adverted to before in paragraphs 36, 37 and 39 of my printed Administration Report, and in my letter to Government of the 31st of last month, No. 662.

4. MUDUMALAI.—As regards the discrepancy pointed
Paragraph 5. out in the estimated value, Rupees 1,21,071-15-10, of the timber stored in the several depôts, I should observe that this sum was entered by the Officer in charge of the Forest in the Returns submitted with his Annual Administration Report, but afterwards altered by him in red ink to Rupees 1,21,123-3-0 on account of a certain quantity of wood stated to have been omitted in the first instance.

5. SALEM AND SOUTH ARCOT.—Rupees 9,461-14-1, which is a balance in favour of Government, have, through an oversight, been given in paragraph 28, letter No. 663, recorded in the Board's Proceedings under reply, as the total charges of these Forests, including cost of fixed Establishment, in place of Rupees 13,078-15-3, which is the correct amount.

6. SOUTH CANARA.—The actual amount sanctioned by Government in their Order dated
Paragraph 7. 1st May 1862, was, as the Board remark, Rupees 12,000, but with this Mr. Overseer Thompson has erroneously
* Proceedings of Government, No. 170, dated 1st February 1862. mixed up a sum of Rupees 2,190 sanctioned* on account of the fixed Establishment of the Forest, in the foot note to Memorandum No. 1 forwarded to the Board with his Account Current. The sum of Rupees 56 shown in Statement No. 2 as the value of timber sold, is included in the item of Rupees 597-9-10 exhibited in the Account Current under the head "By Auction Timber."

Clause III of paragraph 8. 7. As regards the trifling difference of ten Pice, and noticed by the Board, between the amount of disbursement shown in paragraph 40 of my Report now under their review, and that entered in the Account Current, the Assistant states that in furnishing the accounts with his Administration Report he had inadvertently omitted the small sum referred to under the head "Peons." It has however since been included in the Returns lately submitted to the Board.

8. NEILGHERRIES.—With reference to the sum of Rupees 684-15-5, collected from the Sholas in 1861-62, I beg to observe that the Assistant in charge, although requested to remit it to the Collector of Coimbatore, to be carried to the credit of the revenue for the same year, did not do so until its expiration. Strict orders have been issued to the Officers generally of this Department to carry out the instructions conveyed in Board's Proceedings dated 22nd July 1863, No. 4,509.

9. AUSTRALIAN PLANTATION.—The alteration in the receipts of this plantation and the balance against it from Rupees 65 and Rupees 1,308-6-0 to Rupees 81-13-7 and Rupees 1,291-8-5 respectively, though not made in my Report, were found to be requisite in the Account Current so as to make it correspond with the entries in the books of my Office.

10. SIGUR AND SALEM.—Concerning the outstanding advances to which the Board have drawn attention, I beg to inform them that the Assistant in charge of these Forests have been directed to adopt early measures for working them out in the current official year, and to use the greatest care possible hereafter not to allow large advances to stand against the Forests in their respective ranges at the end of each year in order to prevent confusion in the adjustment of their accounts.

Major Morgan,
Captain Gib
Mr. Yarde.
" Thompson.

Mr. Spersehneider.
" Lennon,
" Fergusson.

* Paragraph 2.

11. The Superintendents of the Forests noted in the margin, will be requested to furnish with the least practicable delay, the revised Statements of Salaries, &c., called* for by the Board, showing particulars of the component items.

12. GUMSUR AND SURADA.—As required by the Board the accounts of these Forests will be rendered in the prescribed forms with my report for the year 1863-64. Mr. Overseer Brown had been requested more than once so to submit the returns for the past official year, but he was, I presume, unable to comply with the requisition from the absence of a properly organized Establishment.

13. Not having spare copies of all the Government Orders referred to in the concluding paragraph of the Board's Proceedings under acknowledgment, I regret my inability to furnish
* Only two spare copies. them with the whole, but beg to forward herewith such as are immediately available.*

ENCLOSURES Nos. 1 & 2.

ABSTRACT.—Spare copies of Government Order.

From the same Officer, dated Ootacamund, 9th October 1863, No. 715.

1. With reference to the N. B. in paragraph 39 of my letter, to your address, No. 663, dated 31st August last, and paragraph 1 of the Board's Proceedings,*
* Dated 25th ultimo, No. 6,139. I have the honor to submit the Annual Accounts Current of the Wynad and Hunsur Forests for 1862-63, which have but just been received from the Officer in charge of those Forests, and have been compared with the duplicate ones furnished by him in May last.

2. In the returns now submitted, the Board will see that there was not a single alteration made in the Collector's office, though the Collector appears to have detained them three months and a half.

3. Having already in my report quoted above noticed the results of the operations of the Wynad and Hunsur Forests, it only remains for me to state that the Assistant in charge of the Forests has adopted early measures to fully work out the outstanding advances† against them in the early part of the current official year.

	Rs.	A.	P.
† Wynad	1,737	6	1
Hunsur	383	2	3

ENCLOSURES Nos. 1 & 2.—Accounts Current.

From the same Officer, dated Ootacamund, 19th October 1863, No. 729.

With regard to paragraph 11 of the Proceedings of the Board of Revenue of the 25th September 1863, No. 6,139, and in continuation of my letter, No. 695 of the 28th September 1863, paragraph 10, I have the honor to forward copy of a letter from Major Morgan in charge of Seegur Forests, explaining that the chief portion of the advances have been already recovered.

ENCLOSURE No. 1.

From Major H. R. MORGAN, in charge of Seegur Forests, to Captain R. H. BEDDOME, Officiating Conservator of Forests, dated Ootacamund, 16th October 1863, No. 17.

With reference to paragraph 11 of the Proceedings of the Board of Revenue, No. 6,139, dated 25th ultimo, I have the honor to inform you that the outstanding advances of Rupees 691-14-5 that were remaining in the Seegur Forests on 30th April 1863, have been partly worked* out and recovered since that date, and the residue† will, I hope, be recovered before the expiration of this official year.

	Rs.	A.	P.
*	601	2	2
†	90	12	3
	691	14	5

(True Copy.)

(Signed) R. H. BEDDOME, Captain,
Officiating Conservator of Forests.

1. With the first and second letters above recorded the Officiating Conservator of Forests forwarded the accounts for all except three of the Forests in his charge for 1862-63. The accounts received were immediately examined, and the discrepancies discovered were pointed out to the Conservator in the Board's Proceedings dated 25th September 1863, No. 6,139. The accounts of the three remaining Forests were subsequently forwarded with his letters dated 24th September and 9th October 1863, and likewise underwent examination. In the other letters above recorded Captain Beddome furnishes explanation of the discrepancies pointed out.

2. The reports of the Officiating Conservator are complete in themselves, describing briefly the transactions of each Forest. From these, as well as from the subsequent explanations furnished by him with reference to the Board's remarks on his reports it appears that the accounts which were rendered by him to Government with his Administration Report dated 1st May 1863, are in some respects inaccurate. The operations of the several Forests have been fully stated in the reports just referred to, and the following Abstract shows correctly the financial results of the Forest operations during the year 1862-63, as taken from the accounts received from the Conservator :—

Names of Forests.	Receipts by the sale of Timber, &c.	Disbursement including the cost of Establishment and Contingencies.	Balance in favour of Government.	Excess of expenditure over Receipts.	Estimated value of Timber stored in Depôt.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Annamallai ...	75 0 0	33,839 1 10	... ...	33,764 1 10	2,60,571 0 11
Mudumallai ...	62,731 5 0	44,023 11 5	18,707 9 7	... ...	1,21,123 3 0
Cuddapah ...	10,721 2 4	3,461 6 5	7,259 11 11	... ...	400 0 0
Segur ...	27,641 4 3	13,570 0 6	14,071 3 9	... ...	16,240 6 5
Nelumbur ...	17,721 10 8	6,740 0 9	10,981 9 11	... ...	33,000 0 0
Salem ...	22,548 13 4	13,078 15 3	9,469 14 1	... ...	16,000 0 0
South Canara ...	6,559 8 1	4,943 10 2	1,615 13 11	... ...	5,224 10 8
Wynad ...	5,351 1 5	12,095 9 9	... ...	6,744 8 4	18,573 5 3
Hunsur ...	98 1 0	2,098 0 9	... ...	1,999 15 9	6,454 2 9
Kurnool ...	17,182 12 6	1,749 8 6	15,433 4 0	... ...	300 0 0
Madura ...	4,919 12 5	4,932 5 3	... ...	32 8 10	... ...
Neilgherry Sholas ...	4,245 6 3	9,413 12 8	... ...	5,168 6 5	... ...
North Arcot ...	1,373 6 9	832 0 0	1,041 6 9	... ...	... ...
Gumsoor and Surada ...	1,197 1 1	743 3 10	453 13 3	... ...	... ...
Australian Plantation ...	82 10 8	1,638 10 11	... ...	1,556 0 3	... ...
Total...	1,82,448 15 9	1,52,630 2 0	79,034 7 2	49,265 9 5	4,77,991 13 0
Deduct.					
The excess of expenditure over Receipts ...		49,265 9 5			
The pay of Conservator and his Establishment.		23,096 14 6			
		Net profit ...	72,362 7 11		
			6,671 15 3		

3. The net revenue from the Forests in 1862-63 amounted to Rupees 6,671-15-3 against Rupees 3,832-13-2 in the previous year, but excluding from the latter sum, the profits from the North Canara Forests transferred to Bombay the result for 1861-62 was a net loss to Government of Rupees 3,546, while the accounts for 1862-63 shows a profit of Rupees 6,672 as stated above. Moreover, the value of timber in store at the close of 1861-62, exclusive of North Canara was Rupees 2,95,553, while in 1862-63, it amounted to Rupees 4,77,992, showing an excess, on 30th April 1863, of Rupees 1,82,439. This satisfactory result appears to be mainly due to the more successful working of the Annamallay Forests during the year under review.

4. Against some of the Forests, the Board observed that large advances were outstanding on 30th April 1863, and they called the attention of the Officiating Conservator to this fact. Captain Beddome reports that every attention is being paid to the subject, and that he expects to get the advances worked out or refunded before the end of the current year.

5. The Board observe that the Mudumallay Forests were advantageously worked during the past year, and a new lease of them was obtained for a period of ninety-nine years. The only point relating to this Forest which requires notice is the non-payment of certain sums due for timber supplied to the Wellington Barracks referred to in paragraph 14 of the Officiating Conservator's report. The subject appears to be still before the Controller of Public Works Accounts, and the Board consider that his attention should be called to the necessity of an early adjustment.

6. In paragraph 27 of his first report, the Officiating Conservator objected that the charges account for the Nelumbur plantation is sent by the Collector of Malabar direct to the Civil Paymaster for audit. The Board have directed the Collector to discontinue this practice, and to send all future Bills for audit through the Forest Department, it being essential that that Department should be kept fully informed of these transactions.

7. On the Neilgherries a balance of Rupees 975 is due by Messrs. Wilson & Co., the late Firewood Contractors; and a suit has been filed in the Sub-Court at Ootacamund for the recovery of the amount. The Officiating Conservator will report the result in due course.

8. The Board resolve to submit to Government that it is expedient to have the audit of the monthly Contingent, &c., Bills of the several Forests to the Conservator subject to the final audit of the Civil Paymaster as usual; the monthly Contingent Bills of the Conservator being audited by the Board as he cannot be the Auditor of his own charges. At present these monthly Bills are sent to the Board for audit, but they are scarcely in a position to judge of the reasonableness or otherwise of the charges which have in fact been already audited in the Conservator's own office. The arithmetical check must in any case be applied again in the Civil Paymaster's Office so that the intermediate examination by the Board appears to be superfluous, and their auditing work in the Revenue Department is so heavy that they will be glad to be relieved of what is connected with duties foreign to their special Department.

No. 262. Proceedings of the Board of Revenue, dated 2nd June 1864, No. 3,360.

Read the following letter from the Officiating Conservator of Forests, dated Ootacamund, 22nd April 1864, No. 895 :—

With reference to paragraph 7 of the Proceedings of the Board of Revenue, No. 1,918 of the 2nd April 1864, I have the honor to forward you a copy of the decision of the Sub-Judge at Ootacamund in the case of Messrs. Wilson & Co., late Firewood Contractors.

ENCLOSURE No. 1.

ABSTRACT.—Sub-Judge's decision.

Submitted for the information of Government, with reference to the Board's Proceedings quoted by Captain Beddome.

No. 263. ORDER THEREON, 15th July 1864, No. 1,247.

Forests No. 4.

1. These papers relate to the result of the examination of the accounts of the Forest Department for 1862-63 by the Board of Revenue. The review of the accounts by the Board is as usual, full and complete. There has, however, been very great delay in the final submission of these accounts, and the Government look to Captain Beddome to forward those of 1863-64 within the prescribed period, as promised in paragraph 61 of his letter to the Board dated 31st August 1863, No. 663.

2. The Government attach great importance to the prompt and regular settlement of advances, and desire that Captain Beddome will press this on his subordinates.

3. The Board notice in paragraph 2 of their Proceedings, dated 2nd April 1864, No. 1,918, the difference between the accounts which accompanied Major Beddome's report to Government dated 1st May 1863, and those now examined by them. The financial result according to the former was a gain of Rupees 6,566, while according to the latter it was Rupees 6,672. The difference is small, but the mistake should not have occurred.

4. The subject of payment for timber supplied to Wellington Barracks from the Mudumallai Forests noticed in paragraph 5 of the Board's Proceedings above alluded to, was disposed of in the Order of Government in the Public Works Department, dated 16th October 1863, No. 3,000, referred to in the Order of Government in the Revenue Department, dated 13th April 1864, No. 620.

5. The Government learn from a copy of the Decree submitted with the Board's Proceedings, dated 2nd June 1864, No. 3,360 that though the Subordinate Judge on the Neilgherries admitted the claim of the Forest Department against Messrs. Wilson and Co. for balance due on account of firewood contract, he dismissed it on the ground that there was a sufficient set off for the debt in the wood taken possession of by the Forest Department when the contractor was ejected.

6. The Government quite agree with the Board that the Conservator is the proper person to audit his contingent charges as he is personally cognizant of their necessity and propriety and is not himself a disbursing Officer, but the practical difficulty in the way of this arrangement is his frequent absence from his Office on tours through the Presidency, &c. These frequent and lengthened absences necessarily lead either to great delay in the auditing of the charges, or to the actual performance of the audit by the Accountants of his Office, both being evils of magnitude. However, the Government resolve to request Captain Beddome to state his views on the subject and they will then decide on the best course for adoption.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.
„ the Acting Conservator of Forests.
„ the Civil Paymaster.
„ the Accountant General.

Exd. S. T. Augustin.

No. 6,139.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th September 1863.

Read the following letter from Captain R. H. BEDDOME, Officiating Conservator of Forests, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Ootacamund, 31st August 1863, No. 663:—

In accordance with the instructions conveyed in paragraph 37 of the Board's Proceedings dated 18th February 1860, No. 886, I have the honor to submit the Annual Accounts Current of the several Forests under the Conservancy Department for 1862-63, accompanied by the documents noted in the margin, together with a printed copy of the Annual Report as directed in paragraph 3 of Government Order dated 4th instant, No. 1,445.

Annual Accounts Current of Anamallay, Mudumallay, Segur, Salem, Neilgherry Sholas with Memorandums Nos. I and II Statements of payments made to the establishment, as also Collectors' receipts and certificates attached to support the receipts of their respective forests.

Annual Accounts Current South Canara, Cuddapah, North Arcot, Nelambur Australian Plantation with Collectors' certificates, &c.

1. ANAMALLAY.—1. For the period under review the Account Current of this Forest exhibits a receipt of only Rupees 75, whilst the disbursements including cost of establishment amounted to Rupees 33,839-1-10; the excess of expenditure over income has therefore been Rupees 33,764-1-10.

3. There was no sale for our Teak planks this year owing to the Bombay Government having issued instructions to their Timber Agent, consequent on the extinction of the Indian Navy not to make any more purchases until further orders. The seigniorage paid by the Railway Department on account of the Chennat Nair Forests, and the sale proceeds of timber amounted in the aggregate to Rupees 1,609-10-6, but even this sum was not realized until after the close of the past official year, the amount due under the same head for 1861-62 having been collected, was remitted to the Public Treasury, and has been credited to Forest Revenue in the accounts for 1862-63.

Rupees 75.

4. CHENAT NAIR FOREST.—Agreeably to the Orders of Government dated 18th October 1862, No. 2,232, the lease of this Forest to the Railway Company has been renewed for another term of three years, subject to payment of increased rates of seigniorage.

5. On account of the large quantity of planks stored in the Depots at Ponany and Mungarah tenders were invited for purchase, the highest sum offered was only 40 Rupees per 100 koles (26½ cubic feet), which was less by 5 Rupees than the market value of 5th class timber, it was thought advisable to delay the sale rather than close hurriedly with a disadvantageous offer.

6. The estimated value of the timber now in the Depots is Rupees 2,60,571-0-11.

7. As already mentioned in my report for 1861-62, this Government have addressed the Home authorities proposing to reserve these valuable Teak Forests for the use of Her Majesty's Dock-yards in England, but pending a decision on that proposal the working of the Forests is continued as heretofore.

8. MEMORANDUM No. I.—Of Rupees 16,324-4-9 shown as balance of cash on the 30th April 1863, Rupees 8,005-7-9 only was the actual sum on hand at that date, the remainder representing advances outstanding. The Assistant having been directed to cart out as much timber as possible was under the imperative necessity, according to the system he had introduced of prompt payments to the newly engaged Bandy Contractors, of holding at his immediate disposal this cash balance, which was secured not in the Office cash chest, but in the Taluk Treasury, though certainly the retention of so large an amount of money was opposed to the strict letter of the Rules laid down in paragraph 5 of the Board's Proceedings dated 25th October 1860, No. 4,892.

9. As regards the outstanding advances the late Assistant Conservator, Captain Brine, having failed, through ill health, to take steps to work them out during the greater part of the most favorable season of the year, when he was in charge of the Forests, I brought the circumstance to the notice of Government on the 24th November last, and Captain Brine was called upon to explain the cause of his apparent neglect of duty. The explanation afforded was not deemed satisfactory. Unfortunately Captain Michael, who had succeeded Captain Brine, was himself attacked with severe illness, and another Officer placed in charge of the Forest, and thus much delay has occurred in settling or working out the outstandings. The present Assistant is giving them his full attention, and I hope to get them worked out or refunded before the end of the current year.

10. In explanation of the difference between the amount of sales shown in Memorandum No. II, and that given in the accompanying Annual Administration Report of the Department (Appendix S) I beg to state that from a rough Memorandum furnished by Captain Michael on 11th April last, a sum of Rupees 1,150-2-7 appeared to be due by Mr. Lake on account of timber sold to him, but it was subsequently discovered that the amount due by him was Rupees 972-10-6, instead of Rupees 1,150-2-7.

11. With respect to the alterations observable in the Annual Account Current and Memorandum No. I, I deem it necessary to inform the Board that the Assistant had originally entered therein the charges for April passed by the Civil Paymaster against the grant of 1863-64. As however, under recent orders of the Government of India dated 8th May 1863, all *bona fide* charges incurred for contingencies in April last, should be adjusted against the grant of 1862-63, and the Civil Paymaster, in reply to a communication on the subject, requested that the bills passed for that month should be sent back for correction, it became necessary to make a corresponding alteration in these returns. The adjustment of such charges is now engaging the attention of the Accountant General.

II. Mudumallay.—12. From sales in this Forest a sum of Rupees 62,731-5-0 was realized and has been remitted to the Treasury, whose receipts as well as a certificate from the Collector of Coimbatore are annexed to the Account Current in support of the remittance. The expenditure including cost of establishment amounted to Rupees 44,033-11-5, leaving a balance of Rupees 18,707-9-7 in favor of Government.

13. As the Forests have been advantageously worked, the results do not appear to call for any lengthy observations. The accounts have been satisfactorily rendered to the Central Office; but Memorandum No. I shows large outstanding debt, which will be accounted for during the current year. As there was a chance of our losing this Forest, the lease having just expired, it was necessary to cut and cart as much timber as possible, the services of about 100 responsible cart contractors were secured on advances being made to them, and a large quantity of wood has been collected and stored in the Depots at Teppoocandoo and Musincoil as directed in Government Order, No. 394, dated 24th February 1863.

14. Apart from this some 60,000 cubic feet have been sold to Bangalore merchants for the Barracks in that station and the Railway, &c. The timber supplied to the Wellington Barracks during the past and the preceding years has not as yet been paid for; the subject of the adjustment to be made between the Forest and Public Works Department appearing to be still before the Controller of the Accounts of the latter Department.

15. The value of the timber stored in the several Depots is estimated at Rupees 1,21,071-15-0. This includes part of the timber undisposed of in 1861-62.

16. A new lease of this Forest having in conformity with Government Order dated 24th February 1863, No. 394, been obtained from Nelambur Terumalpad for 99 years, at an annual rent of 3,500, the Conservator of Forests was directed to submit annually a Statement showing separately, the receipts and charges of this Forest, and the value of timber felled and in store. This return will not fall due until the expiration of the present official year.

III. Cuddapah.—17. The accounts of this Forest exhibit a return of Rupees 10,721-2-4, with an expenditure including cost of fixed establishment, and Contingencies of Rupees 3,461 6-5, thus showing a balance in favor of Government of Rupees 7,259-11-11.

18. Only Rupees 10,372-15-4 were carried by the Collector of Cuddapah to the credit of Forest Revenue for 1862-63, the difference, viz., Rupees 348-3-0, having been paid into the Bank of Madras by the Agent and Manager of the Railway Company on account of seigniorage on sleepers supplied to them from the Forests, and the Secretary to the Bank having omitted to furnish the Collector with duplicate copies of the receipts, though he had been requested to do so on a former occasion by the Accountant General. The amount however appears in the books of this functionary, who has since been solicited to issue instructions to the Collector to credit it in his accounts for the past year, and a receipt for the same will be furnished to the Board in support of the full amount of Forest Revenue being entered therein.

19. It is gratifying to notice, as the effect of careful management, that the receipts, compared with those of the previous official year, have been doubled. Clandestine felling, which hitherto had been extensively practised with impunity, has been almost wholly checked under the rules now enforced, and the confiscated timber has been sold by public auction, and the proceeds duly credited in the accounts of the Department, a small Depôt has been formed to supply the requirements of Government Departments, and a small sum has been appropriated towards the formation of a Plantation of Red Sanders with the sanction* of Government.

Vide Proceedings of the Board of Revenue, No. 4,684, dated 19th July 1862.

* G. O. No. 1,812, dated 26th July 1862.

20. In connection with these Forests I may mention further that their mismanagement coupled with embezzlement of public money by the late Assistant, Mr. Morison, which led to his dismissal from Government employ, rendered it essential to exercise the strictest economy, and the establishment was therefore reduced (by G. O. No. 1,537 dated 16th July 1862) to Rupees 225, and a saving effected of Rupees 177 per mensem. Notwithstanding this the revenue of the Forest, as I had anticipated would be the case, has much improved in the year under report through the introduction of new rules with the voucher and license system, which are rigidly enforced and found to work well.

IV. Segur.—21. An out-turn is shown in the Account Current of Rupees 27,641-4-3, and an expenditure inclusive of cost of establishment of Rupees 13,570-0-6, leaving a balance of Rupees 14,071-3-9 in favor of Government, while the entries in the returns are supported by receipts from the Officer in charge of the Coimbatore Treasury.

22. The exhaustion of the funds sanctioned for the working charges of this Forest necessitated the application for an extra grant to meet its important Sandal-wood operations, and the Government were accordingly pleased to authorize* a transfer thereto of Rupees 2,000, available from the grant for the Mudumallay Forest, sanctioned in the Budget Estimate of the Department for 1862-63.

* Government Order, No. 210, dated 30th June 1863.

23. The value of wood remaining in the Depôt is estimated at Rupees 16,240-6-5.

V. Nelambur.—24. The credit side of the Account Current shows a receipt of Rupees 17,721-10-8, and the debit, an expenditure including cost of fixed establishment of Rupees 6,740-0-9, which leaves a balance in favor of Government of Rupees 10,981-9 11.

25. A Sub-Assistant Conservator, on a consolidated salary of Rupees 180 per mensem, was in Government Order, No. 2,426, dated 17th November 1862, put in charge of these valuable Teak Plantations in place of a Native Sub-Conservator, and upon application for an additional grant to defray the expense of extended operations, Government allowed* for this purpose the appropriation of a monthly sum of Rupees 150, out of savings from the estimate amount sanctioned for the establishment of the Cuddapah Forests.

* Government Order, No. 2,079, dated 24th September 1862.

26. The thinnings of saplings, &c., remaining in the Depôt at the close of the year are valued at Rupees 33,000.

27. It appears that the Collector of Malabar forwards direct to the Civil Paymaster the monthly bills for the salaries of the fixed establishment and working charges of the plantations, hence no Register has been kept in this Office of the charges passed for adjustment against the Budget grant of the year now reported on. I would suggest that the Collector be instructed for the future to pursue the same course as that adopted by other Officers of the Department, and submit all such bills to the Board and Civil Paymaster through this Office in view to the observance of one uniform system. The only returns that are at present received monthly are the Budget Statements of receipts and expenditure, which do not afford any detailed information such as a distinct Register would.

VI. Salem and South Arcot.—28. The accounts of these Forests exhibit a return of Rupees 22,548-13-4, with an expenditure including cost of fixed establishment of Rupees 9,461-14-1, the value of timber in the Depôt is Rupees 16,000.

29. Mixed up with the Salem account of disbursements is a portion of the establishment sanctioned* for that portion of the Forests joining those of Cottapatty and Attur in South Arcot placed† under the Officer in charge of the Salem Forests. The receipts and charges of the Forests referred to should have been kept distinct from those of the Salem District, and the Assistant has been directed to prepare his future returns accordingly.

* G. O., No. 75, dated 13th January 1863.

† G. O., No. 169, dated 9th August 1862.

30. Out of Rupees 5,000 sanctioned in the Budget Estimate, Rupees 3,436-4-9 only were expended on account of working charges. The Board will see that my late Assistant, Lieutenant Ouchterlony, had through some mistake paid into the Treasury of the Collector of Salem a sum of Rupees 915-4-0, which was a portion of the actual cash balance on hand on the 30th April 1863, and which though subsequently claimed by the Assistant in charge, the Collector rightly refused to refund as the amount having been once credited in the public accounts, could not of course be refunded without the special sanction of Government. The question was therefore brought to the notice of Government and their permission obtained‡ for the re-imbursement of the sum referred to, but as it was drawn just at the close of the year, the Assistant could not fully work out his estimate within the year.

‡ G. O. No. 684, dated 18th April 1863.

31. It is also noticeable that a sum of Rupees 63-6-9 was stolen from the house of the late Assistant during his absence from Salem on duty, out of the office cash chest which it would appear, had not been properly guarded. Considering the amount to be irrecoverable, I recommend that it might be written off to "Profit and Loss," but on submission as ordered§ of a fuller explanation of the circumstances connected with the robbery, together with a copy of the Proceedings of the Session Court on the case, the Government resolved¶ finally that Lieutenant Ouchterlony should be held responsible for the money lost, and it will therefore be brought to account in the current official year.

§ G. O. No. 711, dated 26th April 1863.

¶ G. O. No. 1,357, dated 21st July 1863.

VII. South Canara.—32. From these Forests the receipts during 1862-63 amounted to Rupees 6,559-8-1, and the expenditure inclusive of cost of fixed establishment to Rupees 4,943-10-2, leaving a profit to Government of Rupees 1,615-13-11. The timber in store is valued at Rupees 5,224-10-8.

33. It will be seen from these Returns that, as compared with the previous year, there was a decrease of revenue in the past, this was chiefly owing to our not being able to hire any elephants. A large establishment however is required to work this District efficiently, and to check smuggling. On the recommendation therefore of the Officiating Conservator a larger establishment* was entered in the Budget for 1863-64, and the Government being further of opinion† with that Officer that this District from its importance should have a Sub-Assistant attached to it. Mr. Overseer Thompson will be promoted to that rank on a consolidated allowance of Rupees 180 per mensem in lieu of the authorized pay of a 1st Class Overseer of the Department, it being at the same time intimated that no changes in the establishment should take effect pending the sanction (shortly effected) of the Government of India.

* G. O. No. 2,443, dated 18th November 1862.

† G. O. No. 527, 13th March 1863.

34. The services of two Commissariat Elephants have only recently been placed‡ temporarily at the disposal of the Conservator for employment in this Forest, which is now being regularly worked, and the future returns of which will, it is hoped, show a marked improvement in the revenue.

‡ G. O. No. 815, dated 12th May 1863.

VIII. Wynad.—35. In the Account Current of this Forest Rupees 5,351-1-5 are shown as the amount of receipts; Rupees 12,095-9-9 as that of disbursements including cost of fixed establishment, which leaves a balance against the Forest of Rupees 6,744-8-4. The estimated value of timber stored in the Depôt is Rupees 18,678-5-3.

36. A large quantity of timber was cut, and the reason why we did not sell it during the year is fully explained in paragraph 45 of my Report herewith forwarded, and in Captain Gib's Report Appendix H.

Vide G. O. No. 2,311, dated 5th December 1860, and G. O., dated 19th January 1863, No. 122.

37. In explanation of the salaries of the Assistant and his office establishment being wholly debited to the Madras Government in the present Returns, I deem it necessary to state for the information of the Board that although two-thirds of this expenditure had originally been charged against the Mysore Government, it was ordered§ on a representation from the Officiating Conservator of Forests, that the expense of the establishment including the appointment of a Gumastah on 20 Rupees a month should be borne entirely by this Government. An extra grant of Rupees 2,000 was also sanctioned for extended operations to be conducted under the superintendence of the Assistant who was relieved from the charge of the Mysore Forests, and whose allowance is carried in full to the debit of Government in conformity with their orders.¶

§ G. O., 15th August 1862, No. 1,728.

¶ G. O., dated 17th December 1862, No. 2,621.

IX. Hunsur.—38. A receipt is shown of Rupees 98-1-0, with an expenditure including cost of fixed establishment of Rupees 2,098-0-9, which leaves a balance of Rupees 1,999-15-9 against the Forest. The timber stored in the Depôt is estimated at Rupees 6,454-2-9.

39. This Forest was handed over to the Forest Conservancy Department by the Commissariat Department under orders of Government, who sanctioned** an office establishment at a monthly cost of Rupees 120, as well as a transfer of Rupees 2,000 from the Cuddapah and Mudumallay Forests, for operations to be carried on under the superintendence of the officer in charge of the Wynad Forests. The sales of timber have been very limited, owing to the same cause as has been assigned above for their being little or no sale in Wynad.

** G. O. 22nd November 1862, No. 2,464.

N. B. Duplicate copies only of the Forest accounts of Wynad and Hunsur have been furnished by the Assistant with a promise to send in the originals as soon as they are received from the Collector of Malabar. In reply, however to a reference from the Sub-Assistant Conservator in charge of the Central Office, the Collector in a Telegram dated 24th instant states, "The accounts "referred to have not been returned to Captain Gib, they cannot be made to agree with the accounts "of this Office, they will therefore be returned to Captain Gib immediately." On receipt of the original Accounts Current, I shall submit them to the Board without delay.

X. KURNOOL.—40. During the past official year the receipts in this Forest amounted to Rupees 17,287-11-6, and the expenditure including cost of fixed establishment to Rupees 1,749-7-10, which shows a balance of Rupees 15,538-3-8 in favor of Government. A small quantity of confiscated timber in the Depôt is valued at Rupees 300.

41. The Account Current and other documents connected therewith have not as yet been furnished by the Assistant, and will consequently form the subject of a separate communication.

42. Having explored the extensive Forests of the Nallaymullay mountains, I was induced with a view to their better preservation to recommend, and the Government were pleased to sanction* the entertainment of a permanent establishment at a cost of Rupees 235 per mensem. The Forest has since been strictly conserved under the Rules in operation with the voucher and license system, and smuggling checked to a great extent.

* G.O., No. 1,538, dated 16th July 1862.

XI. MADURA.—43. The Account Current of this Forest though called for more than once has likewise not yet been submitted by Mr. Overseer Spercineider who in a letter to the Assistant in charge of the Central Office dated 31st ultimo, states in explanation of the delay in its submission, that it was sent by him to the Collector for verification, and has since been unavoidably detained in consequence of certain discrepancies between their accounts. I shall forward them with such observations as they may appear to call for, as soon as they have been received and examined in the Central Office.

N. B.—The Returns of these two latter mentioned Forests have since come to hand, but as there are certain discrepancies between them and the financial results given in the Annual Reports, the officers in charge have been called on respectively for explanation, which when received will be submitted to the Board with the accounts.

XII. NEILGHERRIES.—44. A receipt of Rupees 4,245-6-3, and an expenditure inclusive of cost of fixed establishment amounting to Rupees 9,413-12-8 are shown in the Account Current. There is a balance therefore against the Sholas of Rupees 5,168-6-5.

45. This establishment was by Order† of Government placed under the Officer in charge of the Mudumallay and Segur Forests, and the separate appointment of an Officer of the Staff Corps, to whose supervision it had till then been entrusted, was abolished, an arrangement whereby a saving of Rupees 10,091 annually was effected; but the Military back pay of the former Assistant has been debited to the accounts of the Sholas. In the Abstract Financial Statement annexed to the Administration Report Rupees 3,995-6-3 are entered as the total receipts, while in the annual Account Current Rupees 4,245-6-3 (which is the correct sum) are shown as such. In explanation of this difference the Officer in charge of the Sholas writes, "That a sum of Rupees 250 has been omitted under the "head of Firewood Contractors, and requests that the necessary alterations be made in the "accounts." The Collector's Certificate dated 29th June 1863, shows Rupees 4,930-5-9 to have been credited in his accounts for 1862-63, but this includes Rupees 684-15-5 already brought to account in the Returns for 1861-62, though remitted to the Collector during the year under review.

† G.O., 18th June 1862, No. 1,348.

46. The Board will observe that the Horse allowance of the two Foresters has been omitted from the scale sanctioned by the Government of India. But the Civil Paymaster was authorized* to pass the charges provided for in the Budget for 1862-63, and sanction was also given† for the payment to Serjeant Shetfield of his Military allowances in addition to his Civil pay.

* G.O. dated, 18th September 1862, No. 1,980.

† G.O. 27th March 1863, No. 592.

47. It having been brought to the notice of Government by the Officiating Conservator of Forests that Messrs. Wilson and Co., the late Firewood Contractors, had failed to pay a balance of Rupees 975 due under their contract, the case was referred to the Government Pleader for his opinion thereon, and at his suggestion a suit has been filed against Mr. Wilson for the recovery of the amount of his debt. He petitioned the Government soliciting a withdrawal of the suit, but in an Order* passed on the Memorial they saw no grounds for a compliance with his request. This claim therefore in favor of the Sholas awaits the decision of the Sub-Court of Cotacamund.

* 13th May 1863, No. 830.

XIII. NORTH ARCOT.—48. That portion of the Forests which immediately joins the Cuddapah range has been placed† under the Officer in charge of the North Arcot District with an establishment of which the monthly cost is Rupees 44; Conservancy being duly attended to under the voucher and license system.

† G. O. No. 1,537, dated 14th July 1863.

49. Out of a receipt of Rupees 1,373-6-9, with an expenditure including cost of fixed establishment of Rupees 332, a balance in favor of Government of Rupees 1,041-6-9 is exhibited in the Account Current.

XIV. GUMSUR AND SURADA.—50. In these Forests Rupees 1,197-1-1 were realized during the year, and the expenditure including cost of temporary and fixed establishments amounted to Rupees 743-3-10, leaving a balance in favor of Government of Rupees 453-13-3.

51. These Forests were but lately brought‡ under the Conservancy Department, and will be fully reported on after they have been visited by the Officiating Conservator of Forests.

‡ G. O. 18th November 1862, No. 2,430.

XV. AUSTRALIAN PLANTATION.—52. Towards the conclusion (paragraph 8) of my letter dated 27th October 1862, No. 231, I stated that as the accounts of this Plantation for 1861-62 had not up to that date been received, I would submit them separately to the Board; but when they were at length furnished there was so much time necessarily consumed in examining and getting them more than once revised, that it occurred to me it would be better to lay them before the Board with the accounts of the following official year 1862-63, which had in like manner to be scrutinized after the charges therein entered had been verified by the Collector of Coimbatore. This involved a further delay as will be seen from the copies of the correspondence attached to these Returns.

53. The accounts of the Plantation up to 31st October 1859 having been submitted to Government by Doctor Cleghorn, the Conservator of Forests, and reviewed in Government Order, No. 101, dated 20th January 1860, in which a special grant of Rupees 2,500 was sanctioned for its extention, and no accounts having since been laid before the Board though the monthly Bills of expenditure have been regularly audited by the Paymaster, and forwarded through this Office, it now becomes necessary to furnish the charges of this Plantation from 1st November 1859 to the close of the official year 1862-63.

54. From November 1859 to the end of 1860-61, there was no revenue derived, and the Account Current of this period consequently exhibits Rupees 1,656-0-4 as a balance standing against the Plantation.

55. In explanation of the charge of Rupees 1,040 for the fixed establishment being struck out of the Returns, I beg to inform the Board that the pay of Mr. Overseer Hall, who was also employed on the adjacent Sholas, having already been debitted in the accounts of these Sholas, which were submitted by my predecessor, and reviewed by the Board, that item has of course been expunged from the accounts under notice.

1861-62.—56. This Account Current shows a receipt of Rupees 65, with an expenditure including cost of fixed establishment of Rupees 1,373-6-0, which leaves a balance against the Plantation of Rupees 1,308-6-0.

57. The sale proceeds were not carried to the credit of the revenue of the Plantation, but appropriated on account of its contingent expences, as there were no other funds available to meet them, a sum of Rupees 500, which had been applied for in a Supplemental Budget Estimate for carrying on operations during 1861-62 not having been obtained until after the expiration of that year.

58. With respect to balance of Rupees 692-7-3 shown as unadjusted in the accounts, I should explain that the Plantation was worked by an Overseer under the supervision of the officer in charge of the Wellington Barracks at whose disposal it was therefore requisite to place the funds. Major Farewell, who had the temporary management of the Plantation when requested to hand it over with the accounts and cash balance to the officer appointed to the sole charge of the Nilgiris, claimed the balance of Rupees 692-7-3, exhibited in Memorandum No. 1 on account of stores supplied by his predecessor. The Board having since however finally disposed* of the subject of adjustment, this balance will be accounted for in the current year.

* Proceedings 12th June 1863, No. 3,433.

1862-63.—59. A receipt of Rupees 82-10-8, which has been credited to the Plantation Revenue is shown in the Account Current with an expenditure for contingent charges of Rupees 1,638-10-11, leaving a balance of Rupees 1,556-0-3 against the Plantation.

60. In the foregoing I have almost exclusively confined myself to an elucidation of such items in the accounts of charges incurred in 1862-63, as seemed to me to need it, and to a brief notice of the charges that have occurred during the same period in the organization of the several establishments of the Forest Department, having already supplied the fullest information as to the working and other statistics of the Forests under conservancy. In the accompanying Administration Report appended thereto is a Tabular Statement showing at one view the financial results of the past official year, a re-production of which here appears to be unnecessary. Those results will, I trust, be regarded on the whole as satisfactory when reviewed in connection with the causes which have led to a diminution of the sales in timber, the abolition of the Indian Navy, and the transference to the Bombay Presidency of the most remunerative of the Forest tracts, North Canara.

61. I regret to add in conclusion that I found it quite impracticable to complete and lay this report before the Board earlier. Its non-submission within the time specified in paragraph 4 of the Orders of Government dated 4th August 1863, No. 1,445, has been owing partly to an increase of labour thrown on this Department, as well as by the additional number of Forests recently placed thereunder, as by the preparation of numerous Statements of receipts and charges, &c., illustrative of the system of accounts observed in this Presidency, which had been called for by the Government of India, and partly to the late date at which some of the Forest Accounts Current were transmitted to the Central Office. More especially those of Madura and Kurnool on the one hand, and of Wynad and Hunsur on the other, as already noticed under their respective heads. These Returns generally require to be subjected to the minutest scrutiny and not unfrequently involve repeated references in view not only to their revision, but also verification by the several Collectors of Districts; all which duties unavoidably absorb much of the time of the officers concerned. I shall however take especial care to prevent a recurrence of the delay which has taken place in the present instance, and submit in future my yearly report within the prescribed intervals, forwarding to the Board separately such accounts as may have been deferred beyond that period from whatever causes with explanations thereof.

From the same Officer, dated 22nd September 1863, No. 688.

1. With reference to paragraph 40 of my letter dated 31st ultimo, No. 663, I have now the honor to forward the Annual Account Current of Kurnool Forest for 1862-63, which has just been returned by the Sub-Assistant, who in respect of the item of sale proceeds of timber, "writes "under date the 10th instant, that the difference of Rupees 104-15-0 between the amount entered "by him and that shown in the Financial Statement appended to my printed Administration "Report, is ascribed to its not having been credited by the Collector in his accounts for April, but "so carried in those of the following month."

2. In explanation of the delay in submitting his yearly accounts, the Sub-Assistant states that the Collector of Kurnool refused to countersign them till made to agree with the entries in the books of his Office; adding that they were in the first instance sent to that functionary on 12th May 1863, returned by the Deputy Collector for correction on 3rd August, and again despatched to him on the 12th idem.

3. I regret to observe that the Returns for Madura, Wynad, and Hunsur are not yet to hand, but hope to be able to forward them to the Board in course of a fortnight, by which time they will, I doubt not, be forthcoming.

ENCLOSURE No. 1.

From Mr. J. J. LENNON, Sub-Assistant Conservator of Forests, Kurnool, to the Officer in charge of the Office of the Conservator of Forests, dated Nundyal, 10th September 1863. No. 69.

1. With reference to your letter, No. 202 of the 3rd instant, returning the Annual Account Current with a request that the necessary corrections be made as therein pointed out and full explanations, I have the honor to inform you, that the Collector of Kurnool refused to countersign the accounts till they were made to agree with the sums credited in his Office for the official year.

2. The difference of Rupees 104-14-0 sale* proceeds effected in the month of April were not carried to credit in his accounts for that month, but were so for the following month, and hence omitted, the item of Anna one, being an oversight in the Taluk accounts were brought forward. With the above explanation I beg to return the Annual Account Current.

* Confiscated Timber.

N. B.—The accounts (for the official year) were despatched to the Collector for his countersignature on the 12th May 1863, and returned by the Deputy Collector for correction on the *3rd August*. The necessary corrections being made and were again despatched on the 13th August 1863, to the above Officer.

(True Copy.)

(Signed) A. CUNDASAWMY MOODELY,
Sub-Assistant Conservator of Forests.

ENCLOSURE No. 2.

ABSTRACT.—Account Current of the Nullai Forest for 1862-63.

ENCLOSURE No. 3.

ABSTRACT.—Statement showing the payments made to the Sub-Assistant Conservator of Forests, Kurnool, during the official year 1862-63.

ENCLOSURE No. 4.

ABSTRACT.—Memorandum of cash received from the Collector of Kurnool.

ENCLOSURE No. 5.

ABSTRACT.—Receipt granted by the Collector of Kurnool.

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1. With the above letter the Officiating Conservator of Forests forwards the Accounts of some of the Forests for the Official year 1862-63, but the accounts of those noted in the margin, and referred to in paragraphs 35 to 43 of the Report have not been received yet, and Captain Beddome is requested to expedite their transmission.

Wynad.
Hunsur.
Madura.

2. The Accounts of the Forests already received have been examined, and the discrepancies observed in some of them are noticed below.

3. *Anamallay.*—A sum of Rupees 952-10-6 is shown in Memorandum No. 2 as the value of Timber sold in 1862-63, but this amount is not exhibited in the Account Current. If the amount was not realized during the year, explanation should have been given in the report as to why its recovery was delayed beyond the close of the year.

4. It is observed that the total charges of this Forest amounted to Rupees 33,839, but in the Budget of the year, a much larger sum, viz., Rupees 52,500, was estimated and sanctioned. No explanation is furnished in Captain Beddome's Report of the circumstances under which the Estimate was originally framed so much higher than the actual requirements of the year.

5. *Mudumallay.*—In paragraph 15 Captain Beddome states that the value of Timber stored in the several Depôts including that undisposed of in 1861-62 is estimated at Rupees 1,21,071-15-10, but in Memorandum No. 2 the amount appears to have been altered in red ink to Rupees 1,21,123-3-0.

6. *Salem and South Arcot.*—In the Account Current of these Forests the charges including cost of fixed Establishment are shown to be Rupees 13,078-15-3, but in paragraph 28 of the report they are stated to be Rupees 9,461-11-1.

7. *South Canara.*—In the foot note to Statement No. 1 Rupees 14,496 is entered as the amount sanctioned by Government in their Order dated 1st May 1862, but on referring to the Order, it is seen that the amount actually sanctioned is only Rupees 12,000. A sum of 36 Rupees is shown in Statement No. 2 as the value of Timber sold. The Officiating Conservator will state in what item the amount is included in the Account Current.

8. *Kurnool.*—The receipts of the Kurnool Forests are entered in paragraph 40 of the report, and in the Financial Statement appended to the printed Administration Report at Rupees 17,287-11-6, and the difference between this entry and that in the Account Current of the Forest amounting to Rupees 101-15-0, is stated by the Officiating Conservator in his 2nd letter recorded at the head of these Proceedings to be due to the sum not having been credited by the Collector in his accounts for April, but carried to account in the following month. The course followed by Captain Beddome in having thus altered the entry in his Account Current to correspond with the Collector's books is perfectly correct, but this should have been done in the first instance before the Collector's Department discovered the difference, and the alteration was insisted on by them. It is not stated when the money was remitted to the Collector, and if not in time to be credited in his April account, the Account Current of the Forest could have been prepared in the first instance excluding the amount, and thus the delay was which caused by having to return the account for revision would have been avoided.

II. The Board do not however see good reason for the excessive delay which occurred in the Collector's Office. The Forest accounts, it is stated were in the first instance sent to the Collector on 12th May 1863, and were returned by the Deputy Collector for revision on the 3rd August following: so much time could not have been required for the examination of these simple accounts, and the Board will call upon Mr. Minchin to state the cause of delay.

III. As regards the charges of this Forest, the Board observe a slight difference in their amount as entered in the Account Current and in the Report, paragraph 40. The difference though immaterial seems to require explanation.

9. *Neilgherries.*—In the concluding part of paragraph 43, the Officiating Conservator states that a sum of Rupees 684-15-5 had been brought to account in 1861-62 but remitted to the Collector in 1862-63. This must have necessarily caused differences between the Collector's books and the Forest accounts, for in the former, the amount appeared as a receipt for 1862-63, while in the latter it was shown as having been received in 1861-62. It is not explained why the amount was not remitted to the Collector before the close of 1861-62, so as to admit of its being carried to account in that year, or if this was impracticable, why it was not shown in the Forests accounts also as a receipt for 1862-63. The attention of the Officiating Conservator is requested to paragraph 7 of the Board's Proceedings dated 22nd July 1863, No. 4,509, directing that due agreement be preserved between the Forest and Collector's accounts of each year. The Board will not insist on the present accounts being altered accordingly, but they trust that in future their instructions on this point will be strictly attended to.

10. *Australiann Plantatio.*—The receipts from the Plantation for 1861-62 are given at 65 Rupees in the Report, paragraph 56, and the balance against it at Rupees 1,308-6-0, but in the Account Current, the first item appears to have been altered in red ink to Rupees 81-13 7, and the latter to Rupees 1,291-8-5.

11. In the accounts of the Forests noted in the margin, the Board observe that advances were outstanding at the end of the year, and no explanation is given in the report on the subject, or as to the measures intended to be adopted for working them out during the current year. The Board request that information may be furnished on this point.

Segur..... Rs. 691 14 5.
Salem..... „ 337 5 0.

Mudumallay.
Cuddapah.
Segur.
Nellambore.
South Canara.
Neilgherry Sholas.
North Arcot.
Australian Plantation.

12. The Statement intended to show the particulars of Salaries, &c., for the Forests noted in the margin, do not furnish full details. The Statements for Cuddapah, North Arcot, and Nellambore Forests shows only the total Establishment charges without any particulars of the monthly expenditure or of the component items, such as the salaries and allowances of the Assistant Superintendent, cost of Establishment, &c. The Statement is intended for the exhibition of these details, and if they are not furnished, the return is useless, for the total charges of Establishment, &c., is given in the Account Current itself, and the separate Statement in question is not required for that purpose. In the case of the other Forests mentioned above, the monthly expenditure is given but without the particulars of component items. Captain Beddome is requested to furnish revised Statements for all the Forests alluded to with full details as has been done in the Statements for the Anamallay and Salem Forests.

13. For the Gumsur and Surada Forests, a simple Memorandum has been furnished. The Board request that with his report for the year 1863-64, Captain Beddome will render the accounts of these Forests in the prescribed forms as is done in regard to all the other Forests.

Dated 26th July	1862,	No.	1,812.
„ 9th August	„	„	169.
„ 18th November	„	„	2,043.
„ 15th September	„	„	1,983.
„ 30th June	1863,	„	210.
„ 13th January	„	„	75.
„ 26th April	„	„	711.
„ 21st July	„	„	1,357.
„ 13th March	„	„	527.
„ 12th May	„	„	815.
„ 14th July	„	„	1,537.
„ 27th March	„	„	592.

14. The Orders of Government noted in the margin, referred to in the Report have not been communicated to this Office. Captain Beddome will be good enough to furnish spare copies if available.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To Captain R. H. Beddome, Officiating Conservator of Forests.

Exd. J. Wright.

No. 1247.

Proceedings of the Indian Government thereon, dated the 15th Dec. 1864 transmitting the proceedings of the Board of Revenue

} Herewith 2 Sept 65 No 1718

On submitting an application from the Officiating Conservator of Forests forwarding the annual accounts of the Forest Division under his charge for 1862/63

} Forwarded 2 June 65 No 2360

On submitting for information letter from the Offg Conservator of Forests forwarding copy of the Declaration of the Rajah of Cochin executed on the 20th Feby & Judicial Proceedings of the Cochin Government

} Forwarded 2 June 65 No 2360

Transmitting the Report of the Officiating Conservator of Forests on the Forest Accounts for 1862-63.

Dated 25th September 1863.

Despatched

Received

No. 6,139.

PROCEEDINGS OF THE BOARD OF REVENUE

No.

Department.

1863.

Transcribed from the Minutes
of the Proceedings of the
Board of Guardians of the Poor
Law Union of Gort on the Public
Works Expenditure
dated 16 October 1846
No 3009 referred to in
the order of Court for
the Receiver Appointed
dated 13 April 1847
No 620.

The Guardians
decide upon a copy of
the Report pending which
decide the Boards Proceedings
dated 2d June 1846 No 230
shall through the Sector
Relief Officer and the
Chairmen ordered to

the Clerk of the Peace
Superintendent appointed
by the Relief Commissioners
accordingly for Receivership
and on the proceedings thereon
to be taken for the collection
of the arrears due on the
several Electoral Divisions
of the Union
Present Messrs Lynch Chairman
Gilligan Hynes Conroy
Gilligan Hynes Conroy
Gilligan Hynes Conroy

...ment or most [illegible] of
...the [illegible] officers
...but the practice of [illegible]
...possibly on the [illegible] of
...their arrangements in
...their present advanced
...ground their office on
...town through the [illegible]
...[illegible] Jan.y. Fleet
...Prepayment and [illegible] and
...the [illegible] passengers
...thereof [illegible] and
...[illegible] of the [illegible]
...[illegible] of the [illegible]
...[illegible] of the [illegible]

Revenue Estimates
Exp: of Govt for [illegible]

£0124

Exp: of Mediterranean Expd.

Dec. July 64.

Income Tax Comm. Income
Assessments 1864 £35.0.6

Reference to
Board's examination of
the Accounts of the Treasury
Department for 1862-63.

C/S 261 @ 26.