

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2005

Press
~~Mis.~~

203-204

Dated 9-8-1866.

Not to be folded or roughly handled

*Proceedings of the Madras Government Revenue Department,
9th August 1866.*

No. 203. Read the following Proceedings of the Board of Revenue:—
Reviewing Annual Accounts of Forests under } (Here enter 19th April 1866, No. 2,731.)
Conservancy for 1864-65.

No. 204. ORDER THEREON, 9th August 1866, No. 2,005.

Forests, No. 8.

1. With these Proceedings the Board of Revenue submit, with their remarks, the Accounts of the Forest Department for 1864-65. The Board have examined the Accounts very carefully, and there is little for Government to notice.

2. The gross revenues of the Department, inclusive of the value of timber supplied to Public Departments, amounted to Rupees 3,30,569; deducting therefrom the charges of the year, viz., Rupees 1,96,657, the net revenue was Rupees 1,33,912. The stock of timber on hand is valued at Rupees 6,50,113.

Cash receipts	...	...	...	RS.	2,71,032
Value of supplies to Public Departments	...	...	...	56,537	
Total	...	...	...	3,30,569	

3. The stock of timber in the Annamalai Forests is very large, being of the value of Rupees 3,13,766, and the Board request the sanction of Government to sell this to any merchant who may come forward to purchase it at a reasonable rate. The Government admit the necessity of some such measure. The Conservator of Forests remarked in his Report (dated 27th March 1866, No. 1,696), on the fire which broke out recently in the Forest, that the abolition of the Indian Navy, and the long period which elapsed before the Lords of the Admiralty decided not to take the Annamalai timber, except at unremunerative rates, led to the Forest being overstocked, and in a later communication, dated 24th April 1866, No. 1,772, he intimated to Government the failure of the attempt to sell the timber by auction at Ponany, in consequence of a combination of the wood merchants to keep down the price, not more than one Rupee per cubic foot having been offered. The Government are of opinion that the system of inviting tenders for the purchase of the timber should be adopted, and the Acting Conservator of Forests will arrange accordingly. He will submit a draft of an advertisement to be published in the Government Gazette, and the leading Newspapers of Calcutta, Madras, and Bombay, fixing a date and place for opening the tenders, and report whether the timber can be arranged in convenient lots, and whether a minimum price should be fixed and notified.

4. The large outstanding balances in the several Forests, alluded to in paragraph 3 of the Board's Proceedings, should receive the early attention of the Officers of the Forest Department, and all unnecessary delays in their adjustment should be avoided.

5. The attention of the Superintending Engineer of the 7th Division will be called, through the Public Works Department, to paragraph 12 of the Board's Proceedings, wherein they notice the difficulty experienced in getting receipts for timber supplied for Public Works on the Hills.

6. The Board have very properly requested the Conservator to reduce the length of his report which is submitted to the Board with the accounts.

*Proceedings of the Madras Government, Revenue Department,
9th August 1866.*

7. The Government must notice with dissatisfaction, the lengthened period during which these papers remained in the Board's office, viz., from August 1865 to April 1866. The Acting Conservator's report was also unduly late.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.

.. the Officiating Conservator of Forests,
.. the Public Works Department.

Exd. T. Cartledge.

No. 2,731.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th April 1866.

Read the following letters:—

From Captain R. H. BEDDOME, Officiating Conservator of Forests, to the Acting Secretary to the Board of Revenue, dated Ootacamund, 19th August 1865, No. 1,375A.

Accounts Current Memoranda Nos. I and II. Statement of Payments and Collector's Certificates of Cuddapah, Kurnool, Salem, Madura, Mudumallai, Sigur, Bhowani, Collegal, South Canara, Wynad, Hunsur and Nelumbur Plantations for 1864-65. Accounts Current and Memorandum No. I, and Statement of Payments, Collector's Certificates of the Gumsur and Surada, North Arcot, South Arcot, Neilgherry, Sholas, and Australian Plantations for 1864-65.

1. Herewith I have the honor to submit the Annual Accounts of the Forests under conservancy, with enclosures as per margin, for the official year 1864-65, conformably to the instructions contained in the Board's Proceedings, dated 18th February 1860, No. 886.

2. I. GUMSUR AND SURADA.—The receipts from these forests, during the period under report, amounted to Rupees 6,446-7-9, (which includes a sum of Rupees 2,990-4-11 on account of timber supplied to the Department of Public Works), and the fixed charges, to Rupees 1,747-0-10; leaving a balance of Rupees 4,699-6-11 at the credit of the forests.

3. *Memorandum No. 1.*—Several sums, amounting in the aggregate to Rupees 6,350, which were drawn from time to time for forest operations by the late Overseer, Mr. Guiezlar, and subsequently by Captain Marshall, Assistant Agent at Russelconda, remained unaccounted for at the close of the year; the former having failed to submit the usual Monthly Contingent Bills for audit, although repeatedly directed, both by letter and telegram, to do so, and although the Collector under whose immediate orders* he was placed, as well as the Deputy Collector, were requested either to afford him assistance in the preparation of the bills, or to transmit his office records for that purpose to the Central Office.

*Vide paragraph 8 of Government Order, 11th March 1864, No. 429.

These records having at length been sent down by his successor, Mr. MacCally, in compliance with urgent calls for them, bills to the amount of Rupees 3,902-10-6 were accordingly prepared and submitted by the Deputy Conservator in charge of this office to the Examiner of Claims, who passed them on the 12th of last month, and they have been forwarded for adjustment in the accounts of the Ganjam Collectorate, together with a small item of Rupees 9-11-4, passed as Office Contingent charge in a bill submitted by Captain Marshall, deducting these two sums there remains a balance of Rupees 2,437-10-2 to be accounted for.

4. The attention of the present Overseer has been directed to the necessity of working out this balance, and submitting bills for audit as early as possible, the whole amount of advances being necessarily treated for the present under the circumstances mentioned as an outstanding to be adjusted in the accounts of the current official year.

5. I should here observe, further, that the Annual Accounts of these forests were prepared in the Central Office with reference to certain Returns furnished by Captain Marshall, and the Treasury Deputy Collector, Mr. Lyons, and transmitted to the Collector for verification; but that officer returned them with a Statement from his Deputy showing the forest receipts and charges of his District during the year. This return has, however, been revised in accordance with the documents attached to the Account Current.

6. The grant of Rupees 3,500, originally sanctioned for these forests, having been fully worked out, a further sum of Rupees 4,350 was transferred† thereto from savings of the Mudumallai range in Coimbatore District.

† Vide Government Order, dated 16th March 1865, No. 571.

7. Agreeably to Government Order of 17th March 1865, No. 587, a thousand logs of Sal were felled in view to being stored at Gopalpur for eventual transport to Madras; but as they were not measured by the late Overseer, in consequence of his having been under suspension from office in the latter part of the year, it is not possible at present to render any correct account of their value.

8. II. CUDDAPAH.—From this, a receipt of Rupees 29,163-14-2 (which includes the value of timber supplied for the construction of new cells, &c., in the jails at Chittur and of a Taluk Cutcherry at Pullempet in the Cuddapah District) is shown in the Account Current against an expenditure of Rupees 6,794-10-4, inclusive of charges of fixed establishment, which leaves a balance of 22,369-3-10 in favor of Government.

9. In the revenue of this range, as compared with that of the preceding year, there is a pretty considerable increase, owing in great measure to the vigilance exercised by the present Assistant in the suppression of smuggling.

10. *Memorandum No. 11.*—Through some misapprehension, Mr. Yarde entered in this Return the actual cost of felling, instead of the market value of timber remaining in the depot. The error has been rectified in the Central Office, and the balance altered from 2,006-1-4 to Rupees 3,089-8-0.

* In Government Order, dated 12th January 1865, No. 49.

Madura grant for working this forest, the funds allotted in the Budget Estimate having been fully worked out.

12. The Dhoor Forest, which had been under the Collector of Cuddapah, was made over to the Conservancy Department by Government Order, dated 30th March 1865, No. 693, and a small Establishment, which was not, however, entertained till after the close of the year authorized at a monthly cost of Rupees 39.

13. III. NORTH ARCOT.—Rupees 4,238 were realized during the year from seigniorage, &c., deducting therefrom the permanent charges, viz. Rupees 1,052-12-8, there remains a balance of Rupees 3,185-3-4 in favor of Government.

14. As proposed by the Officiating Conservator of Forests, the Thellay and Arasampetta forests in the Vellur and Polur Taluks have since November last been brought under Conservancy at a fixed charge for establishment of Rupees 123 per mensem, by Order of Government who were further pleased to sanction† for the working of these forests a transfer of Rupees 500 from the Budget grant of Madura.

† In Government Order, dated 12th January 1865, No. 49.

15. Of the sanctioned amount, however, Mr. Yarde, under whose general superintendence the forests were placed, drew only Rupees 250 in the latter part of the year, and this not having been worked out has been treated as an unadjusted advance in Memorandum No. I.

16. As above stated, the establishment for Vellur and Polur Taluks has been entertained since the 23rd November last.

17. IV. KURNOOL.—The Account Current exhibits a revenue of Rupees 39,482-6-0, inclusive of Rupees 123-3-0, the value of timber supplied to the Public Works Department, and an expenditure of Rupees 4,903-7-10 for fixed establishment and contingencies, leaving a balance of Rupees 34,578-14-2 in favor of the forests.

18. *Memorandum No. 11.*—This Return has been revised in the Central Office, Mr. Sheffield having erroneously entered the actual cost of felling during the year, instead of the market value of the timber, hence the balance has been altered from Rupees 53-6-0 to Rupees 155-1-0.

19. *Statement of Payments.*—Mr. Lennon having been removed from the Department was succeeded temporarily by a Mr. Turnbull, until the appointment, to this range, of Mr. Sheffield, late Overseer of the Neilgherry Sholas, in Government Order, dated 3rd February 1865, No. 209, which, at the same time, authorized the employment under him of an Overseer, on a salary of Rupees 60, with a travelling batta of Rupees 15 per mensem.

20. Owing to a great increase of work in the Nundial Taluk, the permanent entertainment of a Gumastah, on Rupees 12 per mensem, was further sanctioned in Government Order, dated 23rd February 1865, No. 395; the charge being debited to the Forest Department.

21. V. SALEM.—The out-turn of this amounted to Rupees 40,331-15-11, and the charges, including establishment, to Rupees 8,819-11-0 leaving a profit, to Government, of Rupees 31,512-4-11.

22. Mr. Hall, late Acting Assistant, having of his own accord resigned his appointment, Mr. Spring was placed temporarily in charge of these forests, and subsequently Lieutenant Walker has been nominated to act in charge of the Range.

23. The desirableness of systematically working of the Denkincottah Forests, and holding periodical sales at Dharampuri and Oossur has been pointed out to the Assistant. Large portions of the firewood jungles have been taken over by the Collector, and Government has now given up all tax upon bamboos; a considerably falling off in the revenue must of course be the result of these measures. I anticipate that bamboos will now be largely used as firewood, and that they will ere long disappear, at least in all accessible places.

24. A sum of Rupees 25-9-7, passed for the Pay and Travelling Allowance of the late Overseer, Mr. Newman, from 23rd to 31st August 1864 in a General Abstract of the Salem Range for that month, not having been claimed by him, was refunded to the Collector's Treasury; but it seems not to have been credited in his books, though debited to the Forest Department, the necessary entry has, therefore, been made in the Account Current by the Deputy in charge of the Central Office, who as at the same time requested the Collector to carry the amount under the head "Refund" in the Accounts of the Collectorate for the year now under review.

25. VI. SOUTH ARCOT.—A receipt of Rupees 4,195-11-0 against a disbursement of Rupees 308-5-7, for fixed charges, is shown in the Account Current; which leaves a balance of Rupees 3,887-5-5 in favor of the forests.

26. In the credit side of the account, the revenue, which is on the whole satisfactory, has been classified with reference to the Monthly Returns from the Collector of the South Arcot furnished to the Central Office by the Range Officer.

27. *Statement of Payments.*—There is but one item of Rupees 30 in this Return which calls for explanation. The late Mr. Seymour having died on the 4th August 1864, his pay remained unclaimed and undrawn; but his brother having recently put in a claim for it, the amount will, I presume, have to be paid to him. It cannot, therefore, be credited to the head "Refund;" nor adjusted in the accounts under notice. The officer in charge of this Range had been addressed on the subject.

28. VII. MADURA.—In this an income of Rupees 6,382-11-2 is shown against fixed and contingent charges, amounting to Rupees 3,478-0-4, thus there remains a balance of Rupees 2,904-10-10 in favor of the forest.

29. *Memorandum No. 1.*—Mr. Spercher, who was removed* from the Department on account of continued neglect of duty and great irregularity in the submission of his Returns to the Central Office having had a large stock of timber in depot did not carry on any felling during the year; but towards its close a good quantity of the store was purchased by Mr. Fischer. In consequence of the very limited

* Government Order, dated 23rd February 1865, No. 401.

demand for timber at first, the funds allotted for this Range were not fully worked out; but a considerable portion was expended on cartage, and further portion transferred to meet the requirements of other forests, whose original allotments had been exhausted.

30. *Memorandum No. 2.*—The timber unaccounted for last year having since increased in value, the difference between it and the current market rate has been entered in the Return, in lieu of the entries made by the Overseer who had erroneously calculated the value at the old rates.

31. Mr. Turnbull, who was a probationer in the Cuddipah and Kurnool Ranges, has been placed in charge of this forest, and I hope that through his careful supervision the revenue will increase steadily under the voucher and license system.

32. VIII. ANNAMALAY.—The revenue from this forest (including value of timber supplied to the Gun Carriage Manufactory and Public Works Department, as well as a sum of Rupee 5,981-3-5, recovered from Major Brine on account of over-payments made to a certain Contractor on wrong measurement of certain planks, as adverted to in paragraph 5 of my last Report) amounted to Rupees 21,031-14-9, and the fixed and working charges to Rupees 31,145-12-10. A balance therefore of Rupees 10,113-14-1 stands against the forests.

33. The Annual Accounts originally rendered to the Collector were returned by him to Lieutenant J. D. Bennet, who was only lately appointed Assistant Conservator, without being verified. They have, however, been revised in the Central Office and sent to the Assistant, with a request that they should be re-transmitted to the Collector of Coimbatore for verification. They will, on receipt, be submitted to the Board with such explanations as may appear needful.

• Government Order, 22nd September 1864, No 1,747.

34. Three of the Government elephants having calved they had to be taken off work, so Mr. Spring obtained sanction* for the purchase of an additional one at Rupees 2,000.

35. There is still a very large stock of timber in the dépôt, owing to a considerable falling off in the price of the Malabar teak since purchases by the Bombay Dockyard ceased, and to a failure of the auction sales held recently by Major Michael, both at Coimbatore and Ponany, the offers being much too low, and the merchants expressing their unwillingness to bid higher, as they could not float the timber to Bombay before the setting in of the south-west monsoon.

36. Before one-half of the present stock could be disposed of, as directed in Government Order of 21st April 1865, No. 830, its value, which now rests on former calculations, will have, it appears to me, to be revised according to the current market rates, in which case there would be a diminution of about one-fourth of the whole amount, considering at the same time that the Home Authorities have not as yet come to any decision upon the proposal made by this Government, four years ago, that the large quantity of valuable timber in store should be taken up for Naval purposes. I would venture to suggest that the whole be sold on the earliest fitting occasion to any merchant who might come forward to buy it at a reasonable rate, and that the proceeds be credited at once to Forest Income.

37. The lease of the Annamallays, which belong to the Colungode Nambuddy, was taken up for sixteen years from March 1851, and so will expire on 1st January 1867. This tract being situated in Coimbatore, and its proprietor being a resident of Malabar, the Collector of the latter District has, in Government Order, dated 18th July 1865, No. 1,658, been requested to put himself in communication with the Collector of the former, and to arrange for a renewal of the lease in such manner as may seem most convenient to them.

38. IX. CHENAI NAIK FOREST.—The Railway Company having claimed a refund of Rupees 1,861-5-0, which had been overpaid by them, and credited in the forest accounts of 1863-64 they were desired to have it adjusted in the following year; but as the seigniorage on timber since felled by them did not amount to more than Rupees 1,463, there remains a balance of Rupees 398-5-0 to be refunded from this Department. It appears that through some miscalculation the

Company remitted to the Collector of Coimbatore a sum of Rupees 1,032-15-0, of which also they now claim a refund. It has, therefore, not been entered in the present accounts of the Forest, and hence no Revenue appears therein.

39. This forest was rented to the Railway Company for a term of three years *i. e.*, from 1st January 1863 to 31st December 1865; but though tolerably extensive felling was carried on in the first year, there was but little in the second and last, as the Railway Company have lately engaged a contractor to supply sleepers for the South-west line; this forest will in future be either worked by the Department, or by the voucher and license system.

40. X. BOLUMPATTY.—The accounts of these forests, worked as they are under the licence system, have been prepared in a distinct and separate form in the Central Office. They exhibit a revenue of Rupees 988-4-0 against an expenditure for fixed establishment of Rupees 208, leaving a balance of Rupees 780-4-0 at their credit.

41. The fixed charges of this Range having been drawn in that of the Annamallays, a separate Statement of payments is unnecessary.

42. XI. MUDUMALLAL.—Rupees 48,846-15-6, of which Rupees 37,657-15-6 represent the value of timber supplied to Government works on the Neilgherries, are shown in the Account current as the amount of receipts during the year, and Rupees 43,854-12-0 as that of fixed and contingent charges, leaving a small balance of 4,992-3-6 in favor of the forests.

43. With respect to the item of Rupees 202-1-1 saved from the amount drawn for fixed establishment, and afterwards refunded, I should observe that it was carried by the Collector of Coimbatore to the credit of Forest Revenue, Major Morgan should have brought this sum on the credit side of his annual return under the head "Savings and refunds", and entered on the debit the full amount drawn for salaries from the Public Treasury on duly passed bills, so that his accounts might correspond with the registers of audit kept in the Central Office and in that of the Civil Paymaster. As regards, therefore, refunded savings, my Deputy Cundasawmy Mudaliar has made the necessary alterations, not only in the returns of Mudumallal but in those of the other ranges in Major Morgan's charge.

44. The financial results of this forest are not so satisfactory as had been anticipated by the Deputy Conservator, principally on account of the small quantity of timber actually taken by the Engineering Department for the construction of the Lawrence Asylum in lieu of the 80,000 cubic feet which had been originally indented for, and upon which that Officer's estimate of Rupees 1,00,000, reduced by Government to Rupees 75,000, was based, and partly from the tax of Rupees 3 levied by the Mysore Authorities on every cart load of timber passing through that territory, which had the effect of deterring merchants from taking any, save at a large discount. This tax has, however, been abolished since January last, under Orders from the Government of India. It is confidently hoped that from sales of the extensive quantity of timber in store valued at Rupees 1,70,284-6-0, as per Memorandum No. II, the revenue of the present year will be very considerable.

45. It is to be further observed that the timber stored at Tippicaudoo, Sigur, and Musnigoody has all been valued at the one and the same rate, viz., 12 Annas, the distance between Tippicaudoo and Musnigoody being about 4½ miles, and cartage being paid at 1 Anna per cubic foot, the value of the Musnigoody and Sigur timber should be raised from 12 to 14 Annas per cubic foot. Major Morgan's attention will be drawn to this point.

46. *Memorandum No. I.*—There is a considerable amount outstanding which remains to be accounted for. With reference to this, Major Morgan it will be seen, explains that he could not carry on operations without securing the services of contractors on payment of large advances, but these will, under instructions to be issued by me in a Circular to all Range Officers, be limited for the future, and any sum exceeding the limit will be expunged from their Quarterly Estimates

as in G. O., dated 15th July 1864, No. 1,247, the Government attach great importance to the prompt and regular settlement of advances, and have desired the Conservator to press this matter on his subordinates.

47. *Memorandum No. II.*—A sum of Rupees 1,663 collected as seigniorage on jungle wood was erroneously included in the Rupees 10,517-2-9, instead of forming, as it in fact does, a totally distinct item from the value of timber felled and sold by the Department, in the returns of which seigniorage should not be shown at all, but only in the Account Current, being money paid by merchants for timber felled and removed by themselves under the license system.

48. *Statement of payments.*—The employment of a timber yard writer on Rupees 14, and of two Peons on Rupees 6 each, in lieu of an Assistant Superintendent of Contractor's carts on 12 Rupees, which office has been abolished, and the raising of the pay of the Karkana Manager, now designated Third Class Overseer, from 30 to 50 Rupees, with a travelling batta of Rupees 10 per mensem, were sanctioned in G. O., dated 13th June 1864, No. 1,009. The charge for timber yard writer was not, however, a fresh one, it having been included in the scale of establishment originally authorized in G. O., dated 14th June 1862, No. 1,312.

49. The salaries of the Head Accountant and the Assistant were also raised to Rupees 70 and 30 from 55 and 20, as well as the pay of two Peons from 6 to 9 and 7 respectively. The increased expenditure was covered by the reduction of the pay of the Overseer of the Australian plantation, and had retrospective effect from 1st August 1864, as Major Morgan had been paying extra allowance to the establishment without sanction from the funds allotted for forest operations. The irregularity has since been rectified, and these servants are now paid from the fixed charges authorized by Government.

50. XII. SIGUR FORESTS.—A revenue of Rupees 27,843-11-6 from this forest is shown against an expenditure of Rupees 7,524-9-0, which includes the cost of fixed establishment. Hence a profit to Government of Rupees 20,319-2-6. The revenue would have been greater but for the inability of the merchants who purchased the Sandalwood, to remove portion of it of the value of Rupees 7,884-10-10 to the Coast before the close of the year, consequent on the bad state of the road from Thollamullay to Tall-waddy. The Superintending Engineer of the Seventh Division has been directed* to submit an estimate for repairing this road on such a scale as will admit of the cost of the work being defrayed from the Forest Revenue.

51. *Memorandum No. I.*—Of Rupees 5,78,000 exhibited in this return as advances outstanding, I should mention that Rupees 322-3-0 were advanced in cash and provisions to Curumbers for felling Sandalwood, and the remainder, viz., Rupees 256 is the pay of the extra establishment employed by Major Morgan on account of the extensive operations carried on the Hassanur Pass; but this latter sum having been paid from the funds allotted for working the forest, contrary to established rules, it could not be passed for adjustment without the special sanction of Government, and has, therefore, been treated as an advance to be adjusted in the accounts of the following year. The extra establishment adverted to has, however, been dispensed with, since Government sanctioned† a permanent one for the Sattimungalum Taluk on the recommendation of the Conservator of Forests.

52. XIII. NEILGHERRY SHOLAS.—These show a return of Rupees 4,983-15-9, which includes the value of timber supplied to the Department of Public Works against fixed and contingent charges, amounting to Rupees 3,811-12-0, which leaves Rupees 1,172-3-9 in favor of the Sholas.

53. As already noticed in paragraph 23 of my Report for 1863-64, a Mr. Friend purchased two Sholas on Dodabett from Mr. McIvor, Superintendent of Government Chinchona plantations for Rupees 5,050, of this amount Rupees 1,622-3-6

* Vide Government Order, dated 2nd April 1864, No. 545. were paid* as compensation to the Contractors of the Devi Shola, who had sustained losses by the transaction alluded to, and the difference, viz., 3,427-12-6, has, agreeably to the Orders of Government, dated 14th December 1863, No. 2,277, been credited to Forest Revenue in this year's accounts.

54. Mr. Friend having been unable to remove the wood already felled by him, within the stipulated time, Mr. McIvor applied for sanction to his being allowed an extension of six months from 1st June 1865 to effect the removal, and the application was granted in Government Order dated 13th July 1865, No. 1,608.

55. We shall not be able to sell the wood lately felled by Mr. Money in the Devi Shola until Mr. Friend's contract has expired.

56. *Statement of payments.*—Serjeant Sheffield, late Overseer of the Neilgherry Sholas, having been promoted to an Assistant Conservator, and placed in charge of the Kurnool Range, vice Mr. Lennon dismissed, his Military pay and family allowances which had been continued to him under Government Order, dated 27th March 1863, No. 592, were discontinued from 10th November last, and Rupees 50, with a travelling allowance of Rupees 15 per mensem, is now disbursed to his successor in accordance with those Orders; a slight increase in the expenditure for establishment being on the other hand sanctioned in Government Order, dated 11th October 1864, No. 1,864, on account of the pay of the Head Peon, which has thereby been raised from Rupees 7 to 8 per mensem.

57. XIV. AUSTRALIAN PLANTATION.—This yielded a revenue of Rupees 779-14-0, inclusive of Rupees 153 for a supply to the Department of Public Works; while the fixed and contingent charges amounted to Rupees 1,532-15-5, thus showing a deficit of Rupees 803-1-5.

58. The cause of this deficiency is attributable to a necessarily increased outlay for fresh planting and properly working the old plantations for charcoal, fire-wood, and poles, &c., the funds required for the extended operations being met from savings out of the Madura Forests with the sanction† of Government.

† Government Order, dated 12th October 1864, No. 1,870.

59. *Memorandum No. I.*—The opening balance of Rupees 42-12-3 has been altered to Rupees 59-9-10, the difference, viz., Rupees 16-13-7 under the head "Amount recommended to be written off the accounts being bad debt and irrecoverable," not having been passed in the Central Office though included in the closing balance of the previous year's accounts. This item forms a portion of the sum of Rupees 692-7-3 debited in the Returns for 1863-64, on account of contingent charges, &c., incurred by Major Farewell during his superintendence, and passed for adjustment in the accounts of the Collector of Coimbatore. I deem it necessary to explain further to the Board that Major Farewell withheld for stores supplied from the Wellington Barracks to the plantations that very sum of Rupees 692-7-2 (as explained by my Deputy in paragraph 7 of his letter to them recorded in their Proceedings marginally quoted) out of Rupees 2,500, sanctioned in Government Order, dated 20th January 1860, No. 101, which had been placed at his disposal by Dr. Cleghorn for the operations of the plantation. The amount has been treated from 1860-61 to 1863-64 as an unadjusted advance. Major Morgan shows a credit of Rupees 679-9-8 only against the sum of Rupees 692-7-3 actually passed for adjustment in the accounts of the last mentioned year. The difference between these two items should have been also credited by him.

No. 3,433, dated 12th June 1863.

60. *Statement of payments.*—Owing to the revenue hardly covering their expenditure, the plantations have been put in charge of the present Neilgherry Overseer with an extra allowance of

Rupees 40 per mensem only, authorized in Government Order, dated 4th April 1864, No. 1,393, by which arrangement a saving of Rupees 55 has been effected in cost of establishment since Mr. Hall's transfer to the Salem Range.

61. XV. BHOWANY.—In the Returns from this, there is a small income of Rupees 539-12-1 against an expenditure of Rupees 2,112-13-10, which includes the cost of fixed establishment, leaving a balance against the Forest of Rupees 1,573-1-9.

62. The excess of disbursements over receipts arises from the absence of any sales during the year. A good quantity of Sandalwood, to the value of Rupees 5,250, had been collected as shown in Memorandum No. II, but it could not be got ready for delivery to the purchaser till after the close of the year.

63. The Bhowany forest is worked partly by the Department and partly under the license system, from which latter source only the small sum in the credit side of the Account Current was derived.

64. Memorandum No. II.—This has been altered in the Central Office in consequence of Major Morgan having included with the value of Sandalwood felled by him during the year, the seigniorage realized on teak, jungle wood, bamboos, &c., which latter has been omitted from the Return for the reasons explained in paragraph 47 of this Report.

65. A sum of Rupees 238-11-1, collected by the Taluk Tahsildar on firewood and bamboos, &c., from 1st May 1864 to 31st January 1865, was in the first instance correctly enough credited by him to Forest Revenue in his accounts, but seems to have been subsequently carried to the Jungle Conservancy Fund in obedience to orders from the Deputy Collector. As, however, this and the

Collegial Ranges are now worked with an establishment sanctioned* by Government at a cost of Rupees 200 per mensem for each of them, it appears to me to be indispensably requisite that the income from them should be placed to the credit of this Department, and I beg that the Board may be pleased to direct the Collector to carry the amount referred to accordingly in his accounts more particularly as the practice of entering a portion of seigniorage under the head "Jungle Conservancy" leads to confusion in the books of the Accountant General, and to frequent calls from that Officer for information as to the cause of discrepancies between the accounts of the Forest Department and those of the Collectors. The Revenue Returns have been hitherto always prepared in the Central Office with reference to the receipts obtained from the Taluk Treasuries, and attached by the Range officers to their monthly accounts current in support of the entries therein. It seems, therefore, rather strange that the Treasury accounts furnished by Collectors to the Accountant General should in some instances be found to differ from those submitted to him annually from the Central Office.

66. Memorandum No. I.—The accounts of this forest were at first incorporated with those of the Collegial Range; but the Government having in their Order quoted above, authorized the

	Rs.
† From Madura...	3,000
.. Wynad...	2,000
Total ..	5,000

entertainment of a permanent establishment for them, and the transfer thereto of an additional grant of Rupees 5,000† from savings in the Budget allotment of the Madura and Wynad

Forests, Major Morgan has since prepared his annual returns for these two forests separately under instructions from the Central Office. Hence the reduction in Memorandum No. I of the opening balance to Rupees 31-13-5.

67. XVI. COLLEGIAL.—From this valuable Sandalwood tract, a revenue of Rupees 17,927-2-4 is shown against fixed and contingent expenses, amounting to Rupees 5,698-0-9, leaving in its favor a balance of Rupees 12,229-1-7, which I am glad to notice is in excess of the amount Major Morgan had calculated on realizing.

68. Memorandum No. I.—The opening balance of Rupees 77-12-5 has been reduced to Rupees 45-15-0, the difference, viz., Rupees 31-13-5, being carried in the accounts of the Bhowani Forest, as explained above.

69. Memorandum No. II.—This has also been altered, owing to the same inaccuracy as that noticed in the like return for Bhowani, Rupees 822-11-8 collected as seigniorage on bamboos, poles and firewood having been wrongly brought under the head "Timber felled during 1864-65."

70. A Timber Depot has been established at Collegial, but the market during the year was very dull.

71. XVII. SOUTH CANARA.—Rupees 21,182-9-8 are exhibited as income against an expenditure of Rupees 15,984-0-10; there is thus a balance of Rupees 5,198-8-10 in favor of the forests.

72. From the total receipts on the credit side of the account current, Mr. Thompson deducted Rupees 36, being the value of three bandies of teak supplied to the Department of Public Works under the erroneous impression that as the Collector had not credited that sum in his accounts an alteration of the balance in favor of Government from Rupees 5,162-8-10 to Rupees 5,198-8-10 in his (Mr. Thompson's) returns for the past year was impracticable, and that it should be credited in those of the current official year. But the course adopted by the Assistant is irregular. The Collector cannot of course carry the amount in his books to the credit of Forest income, as it is not a *bond fide* cash transaction. Mr. Thompson ought to have simply entered the item in his Annual Return, and attached to it a voucher from the Department of Public Works for the value of timber supplied. The error has been rectified in the Central Office.

73. Memorandum No. I.—Both the opening and closing balances herein have been altered in consequence of Mr. Thompson having omitted to give credit for Rupees 6-5-7 retrenched from his Contingent Bills by the Deputy Conservator in charge of the Central Office in the accounts of the past and preceding official years.

74. Memorandum No. II.—In this Return likewise a slight alteration has been made in the item of jungle-wood, the exact amount being Rupees 6,534-2-4, not Rupees 6,535-12-0.

75. Statement of payments.—For the charge of the teak and blackwood plantations, and for conserving the young indigenous teak-trees in Cassergode Taluk, sanction was granted for the employment of a third Overseer, who has accordingly been entertained from August 1864. Hence the increase which appears in the pay of the Establishment since that month.

76. XVIII. WYNAAD.—The out-turn of this forest amounted to Rupees 10,254-1-6, and the total charges to Rupees 15,923-8-0, leaving a balance against it of Rupees 5,669-6-6.

77. The falling off in the Revenue is among other causes attributed by Major Gib to the tax of Rupees 3 levied by the Mysore Government (but since taken off) on every cart-load of timber passing through that Province, and the consequent limited demands.

78. As regards the Deputy Collector's note at foot of the Account Current, I beg to remark that the sums therein entered under the head of Contingent charges are quite correct, and will be found to correspond exactly with the entries in the Register kept by the Civil Paymaster, now Examiner of Claims. In the accounts of the Collectorate, Rupees 8,819-10-11 are entered as the total charges, while the Forest returns verified by the Deputy Conservator in the charge of the Central Office show Rupees 4,945-6-8. The difference is owing partly to the amount of certain bills passed for adjustment against the Budget

grant of 1863-64, and included by this Department in the accounts of that year, reviewed* by the Board of Revenue, being only now brought by the Collector in his Treasury accounts, and partly to the exclusion therefrom of some bills, which, though passed against the Budget of 1864-65, did not it would appear reach him till after its close, and which will, I presume, be carried by him to account in the current official year. But this mode of adjustment, I should observe, is opposed to the Resolution of the Government of India, Financial Department, dated 6th May 1863, No. 1,890, which directs that all advances drawn in any one year must be adjusted in the

accounts of that year. The actual contingent charges of Wynaad incurred during 1861-65 are accordingly exhibited in the present Returns for that Range, and as under the new system of procedure and audit recently introduced by the Accountant General with the approval of Government, the advances made by Collectors for Forest operations will be treated as paid up charges, a perfect agreement between the two sets of account may in future be hoped for.

79. *Memorandum No. II.*—The slight alteration observable in this has been effected in the Central Office.

80. *Statement of payments.*—The salaries of the Head Writer, Head Gunastah, were raised from Rupees 50 and 25 to 60 and 30 respectively, as also the pay of certain peons under Government Order, dated 17th December 1864, No. 2,269, an allowance of batta at 12 Annas per diem to the Head Writer being further sanctioned in Government Order, dated 1st February 1865, No. 182, hence the increase shown in the Return.

81. XIX. HUNSUR.—From the produce of this Range, Rupees 18,790-8-10 (the value of a supply of timber to the Department of Public Works included) were realized, whilst the expenditure amounted to Rupees 4,612-8-9, leaving a profit to Government of Rupees 14,178-0-1.

82. These valuable teak forests having, in March last, been made over to the Mysore Government, a small establishment was, on application from the Conservator, sanctioned* for six months to superintend the floating and disposal of timber

then in depot, at a cost of Rupees 32 per mensem, to be defrayed from the funds allotted for the working of the Wynaad belt.

83. *Memorandum No. I.*—The actual sum received by Major Gib from the Collector's Treasury for the pay of the establishment was Rupees 1,279-11-3, and this the Return now shows in lieu of Rupees 1,280-1-3, originally entered therein.

84. *Memorandum No. II.*—The value of timber felled prior to the transfer of the forest has been altered from Rupees 11,690-8-4 to Rupees 11,671-5-10, which latter is the correct amount, and a sum of Rupees 6,803-3-9, entered by Major Gib for sales to the Mysore Government, Commissariat and Railway Departments not having been realized and credited in his accounts, till after the close of the year, has been treated as a balance of timber to be accounted for.

85. XX. NELUMBUR.—On the credit side of the Account Current is a total receipt of Rupees 27,158-11-10, and on the debit a total expenditure of Rupees 16,039-2-5, showing a balance of Rupees 11,119-9-5 in favor of the plantation.

86. *Memorandum No. I.*—In this return, Rupees 892-13-0 only were entered in place of Rupees 2,401-5-8. Mr. Ferguson having omitted the difference between the closing balance of previous year and the opening balance of the past official year. The omission has been supplied in the Central Office.

87. *Memorandum No. II.*—The opening balance in this has also been altered in the Central Office, as well as the amount value of timber felled and sold during the year in accordance with other Returns.

88. *Statement of payments.*—The employment of a timber yard writer, at a monthly cost of Rupees 40, in lieu of a Duffadar for the Calicut depot, sanctioned by Government in Government Order, dated 25th March 1865, No. 666, accounts for the increase in the fixed charges exhibited in this Return.

89. CENTRAL OFFICE.—The Board having, agreeably to Government Order, dated 22nd October 1864, No. 1,945, been relieved from the responsibility of auditing the contingent charges of the Forest Department, that important duty has now devolved on the Deputy Conservator of Forests, in Charge of the Central Office (whose salary was raised, from 1st May last, from Rupees 125 to 200 per mensem, and I am glad to be able to bear testimony to its careful and efficient performance by him. When periodically visiting the Presidency after each tour of inspection the Conservator examines closely the duplicate copies of Contingent Bills audited in the Central Office, as well as the register kept therein; all doubtful items being invariably referred to him by the Deputy

in charge of the office before they are passed. Consequent on the abolition of the Civil Paymaster's office, and the introduction of a new system of adjustment of accounts, the audit by the Controlling Officer of the Forest Department becomes final, and his responsibilities are thereby greatly increased.

90. The financial results of forest operations in 1864-65 are given in the abstract hereunto appended, and will, I hope, be considered highly satisfactory, exhibiting as they do, not only a good stock of timber on hand at the close of that period, estimated at Rupees 6,47,703-12-1, but also a net profit to Government of Rupees 1,33,885-12-1, whilst this latter amounted in the previous year to only Rupees 39,339. The arrangement of the forests in this abstract, it will be seen, differs slightly from that the Board directed the Conservator to adopt in paragraph 3 of their review of my report on 1863-64. Cuddapah and North Arcot being in charge of one Executive Officer as is the case also with Salem and South Arcot, it occurred to me that the results of working of these Ranges should be shown in successive order, and the present classification therefore will, I trust, be approved.

Financial results of the Forest Conservancy Department for 1864-65.

Names of Forest	Receipts by sale of timber.	Disbursements including cost of establishment and contingencies	Balance in favor of Government.	Excess of expenditure over receipts.	Estimated value of Timber stored in Depot.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. Gumsur and Surada	6,146 7 9	1,747 0 10	4,699 6 11	...	...	
2. Cuddapah	29,163 14 2	6,794 10 4	22,369 3 10	...	3,089 8 0	
3. North Arcot	4,238 0 0	1,052 12 8	3,185 3 4	...	...	
4. Kurnool	39,482 6 0	4,903 7 10	34,578 14 2	...	155 0 0	
5. Salem	40,331 15 11	8,819 11 0	31,512 4 11	...	10,495 0 0	
6. South Arcot	4,195 11 0	303 5 7	3,867 5 5	...	...	
7. Madura	6,382 11 2	3,478 0 4	2,904 10 10	...	4,478 0 0	
8. Anamallai	21,031 14 9	31,145 13 10	...	10,113 14 1	3,13,766 9 9	
9. Chenai Nair	...	...	...	...	...	
10. Bolumpetty	988 4 0	208 0 0	780 4 0	...	...	
11. Mulumallai	48,846 15 6	43,854 12 0	4,992 3 6	...	1,70,284 6 0	
12. Sigur	27,843 11 6	7,524 9 0	20,319 2 6	...	20,515 8 9	
13. Neilgherry Sholas	4,983 15 9	3,811 12 0	1,172 3 9	...	...	
14. Australian Plantations	779 14 0	1,582 15 5	...	803 1 5	...	
15. Bhowany	539 12 1	2,112 13 10	...	1,573 1 9	5,250 0 0	
16. Collegal	17,927 2 4	5,698 0 9	12,229 1 7	...	1,516 8 0	
17. South Canara	21,182 9 8	15,984 0 10	5,198 9 10	...	26,394 14 11	
18. Wynaad	10,254 1 6	15,923 8 0	...	5,669 6 6	32,236 5 0	
19. Hunsur	18,790 8 10	4,612 8 9	14,178 0 1	...	17,160 11 6	
20. Nelumbur	27,158 11 10	16,039 2 5	11,119 9 5	...	41,841 4 2	
	3,30,568 11 9	1,75,602 0 5	1,73,126 3 1	18,159 7 9	6,47,703 12 1	
Deduct General Charges.						
Pay of the Conservator of Forests and of the Office Establishment, Traveling and Contingent Charges	21,055 4 10				5,78,873 15 7	Deduct estimated value of timber on hand on the 30th April 1864.
Excess of expenditure over receipts	18,159 7 9	39,214 12 7				
Net profit to Government	...	1,33,911 6 6				
Add excess of timber on hand on 30th April 1865, to that of 30th April 1864.	...	68,829 13 6			68,829 12 6	Excess of timber obtained during the year 1864-65.
Financial result for 1864-65	...	2,02,741 3 0				

91. In concluding this Report, I beg to observe that the delay in its submission has been occasioned by the non-receipt of the Annual Returns of some of the Forests till long after the expiration of the official year, more especially of Gumsur and Surada, the late Overseer of which failed to send in Contingent Bills for several months, as explained in paragraph 3 of this Report, and as the Board will perceive further, from the accompanying copies of correspondence* marked

* From the Accountant General to the Conservator of Forests, dated 14th July 1865, No. 1,217.

Reply to do, from the Deputy Conservator in charge of the Central Office, dated 24th July 1865, No. 175.

greater accuracy in the preparation of the Forest Accounts and punctuality in transmitting them to the Central Office may hereafter be expected.

From A CUNDASAWMY, MUDALIAR, Deputy Conservator of Forests, in charge of Central Office, to the Secretary to the Board of Revenue, dated Madras, 25th August 1865, No. 237 :—

1. In continuation of paragraph 33 of a letter from the Officiating Conservator of Forests to your address, dated 19th instant, No. 1,375, I have the honor, by order, to forward the annual accounts of the Anamally and Bolumpetty Forests for the past Official year.

2. The usual certificates not having been sent with the accounts, the Collector has been requested to furnish them at his earliest convenience, and they will, on their immediate receipt, be submitted to the Board in support of the items marked A. and B. in the credit side of the Anamally, as well as the Revenue of Rupees 988 4-0, exhibited in that of Bolumpetty.

* Letter No. 391, dated 6th June 1865, from the Deputy Collector of Coimbatore to the Collector of Coimbatore.
Do. No. — dated 24th June 1865, from the Collector of Coimbatore to the Deputy Conservator of Anamally Forests.
Do. No. 23, dated 27th June 1865, from the Deputy Conservator of Anamally Forests to the Deputy Conservator, in charge of Central Office.

3. The Collector having objected* to pass the original accounts they were revised in this office in accordance with its register, and have now been approved and verified by him.

ENCLOSURE No. 1.

ABSTRACT.—Enclosure in letter No. 237, dated 25th August 1865, addressed to the Secretary to the Board of Revenue.

ENCLOSURE No. 2.

ABSTRACT.—Enclosure in letter No. 237, dated 25th August 1865, addressed to the Acting Secretary to the Board of Revenue.

ENCLOSURE No. 3.

ABSTRACT.—Enclosing the Annual Return as submitted to the Collector of Coimbatore.

1. With the two letters above recorded, the Accounts of all the Forests in charge of the Conservator during 1864-65, have been received. The Dhoor Forest, formerly under the Collector of Cuddapah, was transferred to the Conservancy Department in March 1865, and in the same month the Hoonsoor Teak Forests were made over to the Mysore Authorities.

The Accounts Current have all been examined. They appear to have undergone careful examination in the Office of the Conservator, and to require but few remarks. No Accounts have been furnished for the Chennat Nair Forest, and in paragraph 33 of his Report the Officiating Conservator states that the Railway Company claimed a refund of Rupees 1,861, over paid by it and credited in the Forest Accounts of 1863-64, and that they were desired to have it adjusted in the following year; but as the seigniorage on timber, since felled by the Railway Company, did not amount to more than Rupees 1,463, there still remained a balance of Rupees 398 to be paid by the Forest Department. It is further stated that through some miscalculation the Company remitted to the Collector of Coimbatore a sum of Rupees 1,032-15-0, of which they now claim a refund; but it is nowhere explained whether the sum in question has been carried to the credit of Forest Revenue, and if so, why it does not appear in the Forest Accounts. The lease of the Forest to the Railway Department terminated on the 31st December 1865, and the Conservator is requested to adjust the Accounts of the Company, and report the result. No refund of sums once credited can be made without properly explaining the matter and obtaining the permission of Government.

3. A balance of Rupees 5,721 remained outstanding against the Gumsur Forest at the end of the past official year, and the Officiating Conservator reports, that it was owing to the Overseer having failed to submit the usual Contingent Bill for audit. A sum of Rupees 3,912 appears, however, to have since been adjusted. The Government in paragraph 8 of their Order, dated 11th March 1864, No. 429, directed that the Overseer should be placed immediately under the orders of the Collector, who will be requested to explain what, if any, supervision was exercised over the Overseer, and what was the cause of the delay in the submission of his Bill for audit.

The outstanding balances are also considerable in the Forests noted in the margin. The reason assigned by Major Morgan is that he could not carry on operations without securing the services of Contractors by payment of large advances.

Every endeavour should be made to work out the balance within the current year. The Officiating Conservator was right in treating the sum of Rupees 322, expended by Major Morgan on account of extra Establishment in the Segoor Forest, as an outstanding advance pending the sanction of Government for its adjustment, and care should be taken that such an unauthorized proceeding does not again occur.

4. From the Account Current received for the Forests marginally noted, the Board observe that certain sums are credited in the Forest Accounts on account of savings, &c., which do not appear in the Collector's Accounts, though the amounts appear to have been remitted to them. Again in paragraph 65, the Officiating Conservator states that a sum of Rupees 238-11-1, collected by the Taluk Tahsildar on firewood, bamboos, &c., in the Bhowany Forests was, in the first instance, correctly credited by him to the Forest Revenue, but was subsequently carried to the Jungle Conservancy Fund according to orders received from the Deputy Collector of Coimbatore. The Collector will be requested to state on what grounds these instructions were issued by the Deputy Collector and how the sum has since been dealt with.

5. There are also certain differences between the Forest Accounts and the Collector's Accounts with regard to the charges of the Wynaad Forest, which appear to have arisen from some of the audited bills not having reached the Collector till after the close of his Treasury Accounts. The Officiating Conservator states that this will not occur in future under the new system of Accounts recently introduced by the Accountant General.

	Rs.
Anamally	15,319
Surada	10,375
Nellambur	1,508
Wynaad	1,753

Salem.	Australian Plantation.
Mudumallay.	Bhowany.
Segoor.	Collegal.

department
accounts

[illegible]

8. It will be seen from the foregoing abstract that there was a net profit to Government of Rupees 1,33,912; while in the previous year it was only Rupees 39,339. The estimated value of timber in store on 30th April 1865 amounted to Rupees 6,50,113, showing an increase of Rupees 63,169 over the balance at the end of 1863-64, and in paragraph 7 of the Officiating Conservator's Report it is stated that a thousand logs of Sal were felled in the Gumsur Forests for eventual transport to Madras; but that their value is not entered in the Accounts as it was not practicable to render any correct account of them, owing to the timber not having been measured consequent on the suspension of the Overseer from office in the latter part of the year.

		As per Statements attached to Con- servator's Report.	As per Abstract made from Me- morandum No. 2, attached to the Account Cur- rent.
	Rs.		Rs.
Timber in store on 30th April 1864	5,78,974		5,86,954
Do do. 1865	6,47,704		6,50,113

11. In the Forests noted in the margin, the Expenditure exceeded the actual Receipts of the year. The largest excess is in the Annamallay Forest, notwithstanding that a sum of Rupees 5,981, recovered from Major Bruce on account of over-payments made to a Contractor

12. The receipts granted for timber supplied to the Public Works Department on the Neilgherries from the Mudamallay Forests do not in all instances correspond with the values given in the Account Current, and in paragraph 4 of his letter* Major Morgan states that he has experienced some difficulty in getting receipts for

timber supplied in March and April 1865. The attention of the Engineer Officer in charge of the Public Works on the hills should be drawn to this point, and he should be requested to prevent the recurrence of such delays.

13. The Financial Abstract given in the present Report corresponds with that appended to the Report of the Conservator of Forests to Government, dated 1st May 1865, with one exception. The estimated value of timber of the Wynaad Forest is entered in the present Abstract as Rupees 34,648, while in the Abstract submitted to Government it is Rupees 32,236.

14. The Annual Report furnished to the Board by the Officiating Conservator is unnecessarily lengthy, and the Conservator will be requested to draw up his future Reports as briefly as possible, confining his remarks mainly to any defects in the Accounts, and to any large fluctuations in the revenue, as the General Report submitted by him to Government contains all other requisite information.

department
amounted

15. The Board notice, with pleasure, that the Officiating Conservator bears testimony to the careful and efficient performance of his duty by Cundasamy Mudaliar, the Assistant in charge of the Central Office.

(True Copies and Extract.)

L. Anandam

Secretary.

To the Secretary to Government, Revenue Department,
with twenty-five Enclosures.

Copy to the Conservator of Forests.

- " to the Collector of Ganjam.
- " to the " of Cuddapah.
- " to the " of North Arcot.
- " to the " of Kurnool.
- " to the " of Salem.
- " to the " of South Arcot.
- " to the " of Madura.
- " to the " of Coimbatore.
- " to the " of Malabar.
- " to the " of South Canara.

Exd. R. H. Lee.

Reviewing Annual Accounts of Forests under
Conservancy for 1864-65.

No. 2,731.

Dated 19th April 1866.
Despatched 20th
Received 27th
2.25.05. Return of the Board
with the Revenue: actual
8th May 1866.

PROCEEDINGS OF THE BOARD OF REVENUE,

No. 1230.

Rev. 1866. Department.
Proc of Govt. for Aug.

Revenue Department

22-2005

Proceedings of the Madras Government
under date the 9th June 1866.

Read the following
Proceedings of the Board
of Revenue.

Reviewing Annual
Accounts of Forests under
Conservancy for 1864/65. } (Here enter 19th April
1866 No. 2731)

With these Proceed-
ings the Board of Revenue
submit with their remarks
the accounts of the Forest
Department for 1864/65. The
Board have examined the
accounts very carefully and
there is little for Government
to notice.

2. The gross receipts
of the Department inclusive
of the value of timber sup-
plied to Public Departments

amounted

amounted to Rs 330,569;
deducting therefrom the
charges of the year vizt,
Rs 19,615 7/12, the net Revenue
was Rs 133,912. The
~~besides~~ a stock of timber
on hand of the value of Rs
650,113.

Cash receipts — Rs 274,932
Value of supplies to
Public Dept — 56,537
Total 3,30,569

3. The stock of timber
in the Annamalai Forests
is very large being of the value
of Rs 3,13,766 and the Board
request the sanction of Go-
vernment to sell this to any
merchant who may come forward
to purchase it at a reasonable
rate. The Government ^{have} ~~quite~~
admit the necessity of this
measure. The Conservator
of Forests remarked in his
report (dated 27th March 1866, No 1,696)
on

on the fire which broke out
recently in the Forest that the
abolition of the Indian Navy,
and the long period which
elapsed before the Lords of the
Admiralty decided not to take
the Annamalai timber except
at unremunerative rates, led
to the forest being overstock-
ed, and in a later communi-
cation of 24th April 1866, No
1772 he intimated to Govt
the failure of the attempt to
sell the timber by auction
at Pondichy in consequence of
a combination of the wood
merchants to keep down
the price, not more than one
Rupee per cubic foot having
been offered. The Govt are
of opinion that the system
of inviting tenders for the
purchase

purchase of the timber ^{should} ~~be adopted and~~
~~answer the purpose better~~

the ^{Conservator of Forests} ~~will be requested to follow~~
^{arrange accordingly}

~~He will~~ ^{submit} ~~an~~ ^{advertisement} ~~in the~~ ^{in the} ~~Chief~~ ^{in the} ~~newspapers of~~ ^{in the} ~~Madras~~ ^{in the} ~~and~~ ^{in the} ~~Bombay~~ ^{in the} ~~fixing a date~~ ^{in the}

and place for opening the tenders
and ^{report whether the timber can be} ~~accept that which may~~
^{arranged in connection with} ~~be most advantageous to Govt.~~
and ^{whether a minimum price should be fixed & justified.}

4 The large outstanding
balances in the several Forests
alluded to in para 3 of the
Bd's Lr. should receive the
early attention of the officers of
the Forest Dept., and all unne-
cessary delays in their ad-
justment should be avoided.

5 The attention of the
Superintending Engineer of the
7th Division will be called
^{through}

13)
Through the Public Works
Dept. to para 12 of the
Board's Lr. wherein they no-
tice the difficulty experienced
in getting receipts for timber
supplied for Public Works
on the Hill.

6 The Board have
very properly requested the
Conservator to reduce the
length of his report which
is submitted to the Board
with the accounts.

7 The ^{Govt.} ~~must~~ ^{must} ~~not~~ ^{not} ~~be~~ ^{be} ~~in~~ ⁱⁿ ~~the~~ ^{the} ~~dis-~~ ^{dis-} ~~satisfactor~~ ^{satisfactor} ~~the~~ ^{the} ~~long~~ ^{long} ~~period~~ ^{period} ~~during~~ ^{during} ~~which~~ ^{which} ~~the~~ ^{the} ~~papers~~ ^{papers} ~~remained~~ ^{remained} ~~in~~ ⁱⁿ ~~the~~ ^{the} ~~Officer's~~ ^{Officer's} ~~Office~~ ^{Office} ~~from~~ ^{from} ~~Augt.~~ ^{Augt.} ~~1865~~ ¹⁸⁶⁵ ~~to~~ ^{to} ~~April~~ ^{April} ~~1866.~~ ^{1866.} The
of Conservator's report

Revenue 1866 Repts
for Govt for Augt

182005

for the Madras
Government
279th Augt 1866

Revenue of Port
Accounts for 1864-65 -
with notes thereon

18203.204

25