M.R.O. 14—18,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2988 Press ~~Mis.~~

79-80

Dated 5 — 11 — ~~19~~ 1866

Not to be folded or roughly handled

No. 79. Read the following letter from the Officiating Conservator of Forests, to the Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 12th October 1866, No. 2,031:—

1. I have the honor to submit the Budget Estimate of the Forest Conservancy Department for the official year 1867-68, together with a Memorandum of explanation for transmission to the Supreme Government, so as to reach the latter by the 15th November next, as required in their Proceedings, dated 5th July 1866, No. 6, communicated in G. O. dated 4th August 1866, No. 1,956.

2. I. Actual Receipts.—As to the "Actuals" of the Budget Estimate, I beg to point out that the inconvenience of now including therein Rupees 16,168, which was erroneously credited to the head "Jungle Conservancy," in the accounts of the Collector of Salem for 1864-65, and adjusted by the Accountant General in his books in 1865-66, who suggested, in the Remark column of his Statement, that this sum should be brought forward again in my accounts for 1865-66, and a corresponding alteration made in those of the previous year, the suggestion of that functionary being approved by Government in paragraph 4 of their Proceedings, dated 18th September 1866, No. 2,503. This amount was, however, included in the annual accounts of the Department, passed by the Board of Revenue in their Proceedings* as well as in the financial table appended to my Report for 1864-65, reviewed by this Government in G. O. dated 28th November 1865, No. 2,974, and noticed also by the Right Honorable the Secretary of State for India in his Despatch dated 16th May 1866, No. 69, communicated in G. O. dated 7th August 1866, No. 1,972. There is likewise a material discrepancy between the revenue exhibited in the Forest accounts for 1865-66, and that entered in the Progress Statement and Treasury accounts furnished by the Collector of Salem to the Board of Revenue and the Accountant General, respectively, the accounts of these two departments shewing Rupees 20,733 against Rupees 34,734, given in those of the Salem forests and verified by the Collector of the District. The Board have, however, called† upon the Collector to explain the cause of the large difference.

* Recorded in G. O. of 9th August 1866, No. 2,005.

† In paragraph 11 of their Proceedings, dated 26th September 1866, No. 6,906.

3. With respect again to charges, there are also certain discrepancies‡ between the amounts shewn in the accounts of the Forest Department for 1865-66, and those entered in the books of the Accountant General, though the former have been duly verified by the Collectors of the Districts§ marginally noted, and reviewed by the Board in their Proceedings quoted above. The accuracy of the accounts of this department, as has been pointed to the Accountant General, is fully borne out by the Statements furnished to the Central Office by the Treasury Deputy Collectors, and that authority has been requested

‡ *Vide* the accompanying Statement, furnished to the Accountant General.

§ Kurnool.
Coimbatore.
Salem.
South Canara.
Malabar.

o make the requisite alterations in his books, in communication with the Collectors concerned.

4. Under the circumstances stated, I would take the liberty of suggesting the mportance, with reference to the new system of accounts, of forwarding the annual eturns of the department, verified by Collectors to the Accountant General direct, nstead of as at present, to the Board of Revenue, as he would thus have the pportunity of at once checking the Treasury accounts with those of the Forest Officers, and of rectifying the errors, if any, in his books. The general annual Account Current supplied to the Accountant General, agreeably to the Orders* of the Government of India, is necessarily limited in respect of details, and does not so fully and clearly exhibit the actual financial transactions of the department, as do the returns verified by Collectors. The adoption, therefore, of the suggestion I have ventured to throw out, would, I think, prove highly useful both o this and the Financial Departments, in ensuring a more perfect agreement between the accounts of both departments.

* No. 2,020, dated 15th April 1864, communicated in G. O. dated 18th May 1864, No. 854.

5. The actual income exhibited in the last column of the Budget Estimate is Rupees 3,26,204, which includes a sum of Rupees 4,724, adjusted† by the Accountant General in his books for 1865-66, on account of timber supplied to Department Public Works, during the preceding year. The difference between the actual amount realized and that estimated for 1865-66, viz., Rupees 73,796, is attributable to the absence of sales in the Annamallay, and to the estimates of Mudumallay and South Canara not having been fully brought to account for the reasons stated by Dr. Cleghorn in paragraphs 3, 4, and 7 of his letter to Government, recorded in G. O. dated 25th May 1866, No. 1,238. As a partial set off however against the total deficiency of Rupees 1,08,900‡ in these ranges, there was last year an increase of Rupees 35,200 over the estimates of certain other ranges.

† *Vide* Statement recorded in G. O. dated 18th September 1866, No. 2,503.

				Rs.
‡	Annamallay	...	...	63,800
	Mudumallay	...	...	35,100
	South Canara	...	...	10,000
				1,08,900

6. II. Actuals of the working.—The actuals of conservancy and working are Rupees 1,36,528, against the estimated amount of Rupees 1,74,500. The difference between these, viz., Rupees 37,972, has been left undrawn in consequence of limited operations in Collegal, Wynaad, Nelambur, Annamallay, and Salem forests. Hence a saving of Rupees 36,500§ in the two last mentioned ranges. Felling and carriage of timber was not carried on in the Annamallay forest to the extent contemplated, owing to the large stock of timber remaining undisposed of in depôts, but as regards the unexpended portion of the Budget grant for Salem, the amount provided for the

				Rs.
§	Annamallay	...	...	17,600
	Salem	...	...	18,900
				36,500

formation of a road from Auchitty to Denkincottah has not been touched at all; Government having desired* the Board to ascertain from the Collector of Salem, whether the roads referred to could be undertaken by his department, as no officer was reported available in the Forest Department.

* G. O. dated 6th September 1866, No. 2,382.

7. III. Actuals of Establishment.—There has been a saving of Rupees 10,900 from the sums authorized on account of Establishments for 1865-66. This is due partly to the forfeiture of pay by Dr. Cleghorn, whilst absent in England on private affairs, and partly to the Wynaad forest having been worked by a third class Assistant on a salary of Rupees 500, instead of a second class on 764 Rupees, as drawn by Major Gib, as well as small savings effected from the Establishments of certain ranges.

8. Regular Estimate.—The present official year closing on 31st March, instead of 30th April as heretofore, the regular Estimates of receipts and charges have been reduced by the Government of India in their Proceedings,† 5th July 1866, No. 6, as follows:—

† Communicated in G. O. dated 4th August 1866, No. 1,956.

Receipts	...	...	...	Rupees	3,66,667
Working	...	...	...	,,	1,59,300
Establishment	...	...	...	,,	1,20,542
					2,79,842

From the last mentioned item, a sum of Rupees 5,600 has been deducted on account of savings in the pay of the Conservator, who is now absent on special duty at Simla, but who is likely to return to this Presidency in November next. The total estimates have accordingly been reduced to Rupees 2,74,240,‡ in round numbers, as reported§ to the Accountant General, in view to such variation of the Budget Estimate of this year being noted in his general report of material changes transmitted to the Financial Department.

				Rs.
‡	Working	...	...	1,59,300
	Establishment	...	...	1,14,940
				2,74,240

§ Letter No. 443, dated 13th August 1866.

9. Estimate for 1867-68.—I now proceed to offer a few brief remarks as to he estimated receipts and charges of the department for the ensuing official year, which have been carefully prepared with reference to the minor Estimates revised n the Central Office, of the Range Officers.

10. I. Estimated Revenue.—All sums likely to be realized from sales of timber nd seigniorage under the Voucher and License system, during next year, have been hiefly based upon the actuals of previous years. The market being in great neasure glutted with timber from private sources, I do not think our revenue will nuch, if at all, exceed the figures entered in the Estimate for 1867-68.

11. II. Working and Conservancy.—A considerable reduction has also been nade in the Estimate for working the several forests during next year. The operaions in the Annamallay, Mudumallay, and Nelambur forests will be restricted, ending the disposal, as early as practicable, of the large quantity of timber stored n the several depôts of those ranges.

12. The actuals of working embrace the lump sum of advances drawn from the treasury in accordance with the orders conveyed in G. O. dated 18th September 1866, No. 2,503, and not sums actually adjusted, as was the case with previous Estimates. Of the minor headings, therefore, of the Budget classifications of "Receipts and Working," no estimates will be requisite in future, as seems indeed to be contemplated by the order of the Supreme Government, dated 1st May 1865, in G. O. of 20th idem, Revenue Department.

13. III. ESTABLISHMENT—The increase in the Estimates for Establishments over that of the current year is partly owing to the provision made for the travelling allowance of the first Class Deputy, with pay of two Peons, as well as the Establishment authorized for Tinnevelly District, and partly to the proposed augmentation of the Salem and South Arcot Establishments, the entry in the estimate of these additional charges being clearly explained in the Memorandum which accompanies the Budget.

14. The financial results of the working of the several forests anticipated for next year may be thus summed up:—

	RS.	RS.
Receipts	.....	3,60,000
Working	1,50,000	
Establishment	1,33,880	
		2,83,880
Surplus...		76,120

15. In conclusion I beg to request that instructions may be issued to the Accountant General to furnish this office with a copy of the Budget Estimate printed in his Office, as it is, I believe, supplied to all other Governmental Departments.

Explanatory Memorandum of the Budget Estimate of Receipts and Charges of the Forest Conservancy Department for 1867-68.

1. CENTRAL OFFICE.—A sum of Rupees 300 on account of pay of the Herbarium-keeper, transferred* lately to the Government Central Museum, with the herbarium, which was hitherto kept in this Office, has been excluded from the Estimate of the Forest Department; the Superintendent of the Museum having been directed in G. O. dated 24th August 1866, No. 2,203, to provide for that charge in his Budget Estimate for 1867-68.

* G. O. dated 3rd August 1866, No. 1,941.

2. The item B. Direction, of the Budget Estimate, includes Rupees 170 for the employment of two Peons required by the Travelling Deputy attached to the Central Office; this new expenditure having been authorized by the Government of India in their Proceedings, dated 20th July 1866, No. 297 F, communicated in G. O. dated 10th August 1866, No. 2,020.

3. Rupees 1,800 have been entered as the travelling allowance of the first Class Deputy Conservator, *vide* G. O. dated 15th February 1866, No, 397.

4. The item of Rupees 200 includes the batta for the two travelling Peons sanctioned by Government in their Proceedings above quoted.

5. GUMSUR AND SURADA.—There has been a considerable falling off in the revenue derived from Licenses. The Overseer states that the Hill tribes, west of Russelcondah, not only fell and remove timber for building and agricultural purposes, but resort to systematic smuggling, which materially affects the collection

of seigniorage from merchants. The Collector has, however, been requested to take steps to put a stop to this practice. The revenue is now estimated at Rupees 6,000.

6. The regular Estimate of working charges has been reduced from Rupees 5,000 to Rupees 2,800, the former figure includes freight for the transport to Madras of 1,000 Sâl logs stored at Gopaulpur, which the Collector has lately caused to be sold by auction.

7. GOLCONDAH.—The seigniorage collections for last year amounted only to Rupees 27. As it is proposed to open a depôt this year, and to work the forests to a small extent experimentally, Rupees 1,500 have been entered for working charges and 3,500 for receipts.

8. ESTABLISHMENT.—The continuance of the Establishment, at a monthly cost of Rupees 99 per mensem, has been temporarily sanctioned by the Government of India, in their Proceedings communicated in G. O. dated 10th August 1866, No. 2,031, subject to further report from the Conservator of Forests to the same being provisionally passed by Government.

9. The formation of Firewood Plantations by the Forest Department in the neighbourhood of the South and North-West Railway Lines, to meet the prospective wants of the Locomotive Department, is under contemplation in the forests noted in the margin,* agreeably to the views expressed by the Right Honorable the Secretary of State for India in paragraph 4 of his Despatch, dated 7th May 1866, No. 15, communicated in G. O. dated 20th June 1866, No. 1,510, and the orders conveyed by this Government in G. O. dated 10th July 1866, No. 1,709. With this object in view Rupees 500 has been provided in the Estimate of each of these ranges, irrespective of the sums entered for re-planting such portions of the forest tracts as have become denuded of trees.

* Cuddapah.
North Arcot.
Salem.
Bhowany.
Chenat Nair, and
Bolamputty.

10. With respect to these forests, operations have been restricted in proportion to the revenue realized by sales of timber from the Government Depôts. They are for the most part worked advantageously under the Voucher and License system.

Cuddapah.
Kurnool.
North Arcot.
South Arcot.
Madura.

11. SOUTH ARCOT.—Lieutenant Walker reports that the Overseer in charge of these forests has to travel much through his range, and requests that he be allowed a travelling allowance, which has been accordingly entered at three-tenths of his pay, viz., Rupees 10. Application has been submitted to Government, separately, for this new expenditure, which may, in the meanwhile, be passed provisionally in the Budget Estimate of this District.

12. There was no great improvement in the revenue of the last mentioned forests, which showed a trifling increase of Rupees 146 only in the income of last year over that of the preceding year, though from the Sub-Assistant's monthly reports, the realization of a far greater amount had been anticipated. Hence, his estimated receipts have been reduced from Rupees 10,000 to Rupees 9,000; and the working charges from Rupees 5,000 to Rupees 3,500, over and above the actual of his Estimate.

13. ANNAMALLAY.—As stated in paragraph 3 of the Conservator's letter, dated 24th April 1866, No. 1,772, recorded in G. O., dated 25th May 1866, No. 1,238, no sales of Annamallay timber took place at the annual auction held at Ponnany, not more than one rupee per cubic foot having been offered by the merchants, who as usual combined to keep down prices. There was, however, a small quantity of timber supplied to the Gun Carriage Manufactory, Madras, the value of which is represented by the figures given as actuals in the Budget Estimate. The revenue has been estimated at Rupees 40,000, as a portion of the timber in store must be disposed of this year by auction to the highest bidder if not previously purchased by tender. The renewal of lease of that portion of the forest tracts rented by the Colungode Numbudry is now under the consideration of Government.

14. Considering the large stock of timber stored in the depôts during the last four years, little or no felling will take place during the year. Rupees 30,000 have been entered as working charges, which will chiefly be spent in carting timber out of the forests.

15. Under Establishment, Rupees 200 have been entered for the pay and batta of a Dresser, who is always allowed for the six months that the Establishment is stationed up in the forest.

16. CHENAT NAIR.—The Lease of these forests was given up last year by the Railway Department, since which no operation has been carried on. Thus only a small revenue was realized from the Bolamputty tracts, under the Voucher and License system. It is expected, however, that from sales of Blackwood, junglewood, and firewood, Rupees 7,000 at least will be realized, and the amount has accordingly been estimated for next year.

17. A sum of Rupees 5,000 has been provided under "Working" for felling some valuable Blackwood and superior kinds of junglewood, and also for firewood jungles to supply fuel to the Locomotive Department.

18. The Establishment for this range was permanently sanctioned by the Government of India in their Proceedings, dated 18th July 1866, No. 275, communicated in G. O. dated 10th August 1866, No. 2,031.

19. *Mudumallay.*—The estimated revenue of this forest has been reduced to Rupees 60,000, on account of the limited requirement of the Lawrence Asylum and of merchants anticipated next year, and the operations are consequently on a smaller scale. Teak planting will be carried on to a small extent in the forest tracts leased from the Nelambur Rajah.

20. *Segur, Satteamangalum, Collegal, Bhowany.*—In these belts, Sandalwood operations have been carried on with great advantage by Major Morgan, a regular, though small, revenue being realized at the same time from seigniorage on timber and bamboos. Hence the improbability of any material variation between the Estimates for the current and next official years; though there are slight increases in the estimate for working of the two last mentioned forests over those of 1866-67, due to increased felling and planting operations.

21. The sum of Rupees 5,000 sanctioned* by Government as the forest contribution towards the construction of a road from the Errode Railway Station to Collegal, viâ Burghoor Ghaut, has been expended by the Department Public Works.

* G. O. dated 17th January 1866, No. 137.

22. The services of six Coorumbers have been discontinued, and Sandalwood operations are now conducted under contracts as stated by Dr. Cleghorn in his letter recorded in G. O. dated 28th March 1866, No. 762. Hence there is a saving of Rupees 30 effected in the Segur and Satteamangalum Forest Establishment.

Proceedings of the Madras Government, Revenue Department, 5th November 1866.

23. *Neilgherry Sholas.*—Rupees 1,400 is entered for working charges, which amount will almost all be spent on planting operations.

24. *Salem.*—The estimated receipts of this forest have been raised to 40,000 Rupees, as more extended operations in the Sandalwood tracts are contemplated, and large sums will be paid by the Railway for fuel.

25. The working charges have been raised to Rupees 13,000, of which sum Rupees 9,400 is for the road from Auchity to Denkincottah, and the balance for extending working operations and firewood reserves.

26. ESTABLISHMENT.—An increase to the pay of the senior Overseer and Writer of this range having been recommended to Government by the Officiating Conservator in his letter recorded in G. O. dated 4th September 1866, No. 2,341, as well as a consolidated travelling allowance of Rupees 15 per mensem for the second Overseer, these sums have been provisionally entered in the Estimate.

27. SOUTH CANARA.—As we have a considerable amount of timber in depôt, the revenue may be estimated at 20,000 Rupees for the year, but will depend much on the amount that may be sold between this date and the commencement of the coming year.

28. The working charges have been estimated with reference to the actuals. The 8,000 Rupees sanctioned for the purchase of elephants during the current year, has not yet been expended, as elephants have not been obtainable.

29. WYNAAD.—The estimated receipts are founded on the same data as those of the estimate for 1866-67, though the actuals therein shew a great excess, owing to the inclusion of the value of timber sold from the Hunsúr Depôt.

30. WORKING CHARGES.—The working charges are given at a lower figure than that exhibited in the regular Estimate, which includes an item of Rupees 1,600, sanctioned in G. O. dated 3rd May 1866, No. 1,054, for demarcation.

31. NELAMBUR.—In this, both the receipts and working charges have been estimated according to the actuals of last year. There is at present very little demand for timber, the market being supplied to a great extent from private forests. The revenue is therefore entered at only Rupees 15,000.

32. TINNEVELLY.—The conservancy of the Alwarcurichi, Papanasam, and Kolacad forests having, as a preliminary measure, been placed* under the management of the Collector of Tinnevelly, no provision for the Establishment of those ranges have been made in the Budget Estimate of this Department; but as regards the Wastrap and Vasoodavanellur belts, in north of Tinnevelly, placed† in charge of the Sub-Assistant of the Madura Range, with an Establishment at a monthly cost of Rupees 54; a sum of Rupees 650 has been provided for in the Estimate of the Forest Department. Of the Rupees 250 entered in the Budget, Rupees 200 are for conservancy and working charges, and Rupees 50 for Office contingency. The receipts may be estimated at Rupees 2,000.

* G. O. dated 2nd May and 7th August 1866, Nos. 1,033 and 1,970.

† G. O. 13th July 1866, No. 1,742.

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

MADRAS,
12*th October* 1866.

Memorandum of Forest Charges during the year 1865-66.

	As per Collectors' Accounts furnished by the Accountant General, in letter No. 2,367 of 23rd August 1866.						Conservator of Forests' Accounts verified by Collectors.						Difference.	
	Salaries, Establishment, &c.		Contingencies.		Working charges.		Total.		Salaries, Establishment, &c.		Contingencies.		Working charges.		Total.		Increase.	Decrease.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	Rs. A. P.
Kurnool ...	5,770	0 1	500	0 0	3,600	0 0	9,870	0 1	5,770	0 1	.....		4,100	0 0	9,870	0 1	.....	.....
Coimbatore ...	37,092	13 1	2,739	3 0	85,541	0 7	1,25,373	0 8	37,082	3 0	39	3 0	88,241	0 7	1,25,362	6 7	.....	10 10 1
Salem ...	11,217	6 6	118	0 1	1,028	8 10	12,363	15 5	11,098	9 5	95	15 10	1,028	8 10	12,223	2 1	.....	140 13 4
South Canara..	7,303	4 2	219	1 0	10,800	0 0	18,322	5 2	7,303	4 2	137	15 6	10,800	0 0	18,241	3 8	.....	81 1 6
Malabar ...	14,436	15 3	.....		23,569	1 3	38,006	0 6	14,429	7 3	.....		23,158	12 2	37,588	3 5	.....	417 13 1

REMARKS.

KURNOOL.—An item of Rupees 500, entered as "Office Contingencies," should be included under "Working Charges," the amount having been drawn for the last mentioned purpose under Letters of Credit granted by the Accountant General.

COIMBATORE.—The fixed and working charges in the accounts of the several forests of this district have been verified by the Treasury Deputy Collector, as per accompanying Statements furnished by him to the Central Office.

	Rs.	A.	P.
Annamallay	10,416	3	2
Chenat Nair	1,097	5	9
Mudumallay	15,908	13	3
Segur and Satteamangalum	2,078	5	0
Neilgherries	1,728	0	0
Australian Plantations	480	0	0
Bhowany	2,330	0	0
Collegal	2,371	14	4
	36,410	9	6
	* 671	9	6
	37,082	3	0

* Amount drawn in the Coimbatore Treasury by the Officiating Conservator of Forests on account of his Travelling Allowance for May, October, and December 1865.

	Rs.	A.	P.
Annamallay...	0	1	7
Mudumallay	2	2	3
Neilgherries...	8	6	3
	10	10	1

The difference between the accounts of the Accountant General and those of the Forest Department, viz., Rupees 10-10-1, is due to savings effected from the pay of the Establishments noted in the margin.

	Rs.	A.	P.
Monamallay...	5	11	0
Audumallay...	33	8	0
	39	3	0

A sum of Rupees 39-3-0 only was passed on account of Office contingencies of these forests out of permanent advances drawn by Range Officers. The difference between this sum and that shewn in the Accountant General's books, should therefore be brought under the head of Working Charges.

SALEM.—Rupees 118-13-1, refunded to the Treasury as savings from the pay of the Establishment of this forest, have been deducted from the total amount, as has also a sum of Rupees 23-1-2 on account of Office contingency, the same having been likewise paid back into the Treasury under instructions from this Office.

SOUTH CANARA.—The difference in respect of the amount of Office contingency in South Canara is due to retrenchments made in this Office, and since refunded to the Treasury by Mr. Thompson.

MALABAR.—A small sum of Rupees 7-8-0, retrenched from the travelling batta of the head Clerk of Wynaad Range, was refunded to the Treasury, and the net amount has consequently been entered as follows :—

Fixed Establishment.

	Rs.	A.	P.
Wynaad	9,409	2	6
Nelambur	5,020	4	9
	14,429	7	3

	Rs.	A.	P.
Wynaad	11,332	1	7
Nelambur	11,826	10	7
	23,158	12	2

The Collector's accounts shew Rupees 23,158-12-2, as the aggregate of sums actually drawn, for working charges of the forests noted in the margin, while the entries in the Account-

ant General's books amounts to Rupees 23,569-1-3; a reference to the Collector of Malabar will probably elicit a satisfactory explanation of the discrepancy.

MADRAS BANK.—From Rupees 28,183-11-10 exhibited in the Bank book as payments made to the Central Office, a sum of Rupees 1,687-13-0 should be deducted on account of pay and allowances drawn by Lieutenant Bennet just before he proceeded to England on Medical Certificate, the amount being included in the item of fixed Establishment of Annamallay, entered in the accompanying revised Account Current, and Rupees 671-9-6, drawn by the Officiating Conservator of Forests in Coimbatore Treasury, being brought in lieu of that amount under the head "Central Office."

				RS.	A.	P.
Consolidated Civil Salary as Deputy Conservator of Forests, from 1st to 8th Feb., at Rupees 700 per mensem			...	200	0	0
Do. do. Staff Corps pay as Lieutenant, from 9th to 14th February 1866, at	do.	225-12-0 do.	...	48	6	0
Do. moiety of Civil Salary from do. to do. at	do.	237-2-0 do.	...	50	13	0
				299	3	0
Amount of advance of full Staff Corps pay as Lieutenant for three months, at	do.	225-12-0 do.	677 4 0			
Moiety of Civil Salary for do., at	do.	237-2-0 do.	711 6 0	1,388	10	0
			Total...	1,687	13	0

(Signed) A. CUNDASAWMY MOODELLIAR,
Deputy Conservator of Forests.

(True Copy,)

MADRAS,
12th *October* 1866.

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

No. 80. ORDER THEREON, 5th November 1866, No. 2,988.

Forests, No. 4.

1. With this letter the Acting Conservator of Forests submits, with an explanatory Memorandum, the Budget Estimate of his Department for 1867-68.

2. Captain Beddome estimates the receipts of the year at Rupees 3,60,000, against Rupees 3,26,204 the actual of 1865-66, and Rupees 3,66,670 the estimate for the eleven months of 1866-67. The Government consider the estimate for 1867-68 rather low. The estimated transactions of the eleven months of the current year cannot be taken as the basis for the estimate of the whole of the next year. The bamboo seigniorage, which was discontinued in July 1865, has been recently restored in many Districts, and arrangements are being made for selling the large stock of timber in the Annamallay forests. The actual collection up to last month, compared with the collection up to the same period of the two previous years, shews a decided improvement. The Government are therefore of opinion that the estimate for

	RS.
Up to 1864...	59,855
Do. 1865...	58,296
Do. 1866 upwards of	1,08,000

the next official year may safely be fixed at Rupees 4,00,000, distributed as shewn below:—

	RS.
Ganjam	6,000
Vizagapatam	3,000
Cuddapah	32,000
Kurnool	35,000
North Arcot	7,000
South Arcot	4,000
Madura	10,000
Annamallay	50,000
Chenat Nair and Bolamputty	7,000
Mudumallay	70,000
Segur and Satteamangalum	30,000
Collegal...	18,000
Bhowany	15,000
Neilgherry Sholas	5,000
Australian Plantation	1,000
Salem	45,000
South Canara	25,000
Wynaad	20,000
Nelambur	15,000
Tinnevelly	2,000
Total ...	4,00,000

3. The estimate of charges, as prepared by the Acting Conservator, amounts to Rupees 2,83,880, against Rupees 2,53,582 the actual for 1865-66, and Rs. 2,74,242 the estimate for the eleven months of the current year. The division of this expenditure between "Conservancy and Working" and "Establishment" is shewn below:—

	Actual for 1865-66.	Reduced Estimate for 1866-67.	Proposed Estimate for 1867-68.
	RS.	RS.	RS.
Conservancy and Working ...	1,36,528	1,59,300	1,50,000
Establishment...	1,17,054	1,14,942	1,33,880
Total...	2,53,582	2,74,242	2,83,880

4. This estimate appears, on the whole, to have been carefully prepared. The sum entered for working the Annamallay forests, however, requires revision. The actual expenditure in this division in 1865-66 amounted to Rupees 12,441. The estimate for the next year is put at Rupees 30,000. As Captain Beddome remarks, it is not expedient to work these forests to any large extent till the large quantity of timber now in store is disposed of. They therefore reduce the estimate to Rupees 20,000, which together with the amount of the outstanding advances must be sufficient for the year.

5. The estimate under Establishment exceeds the sanctioned estimate for 1866-67, viz., Rupees 31,500 by Rupees 2,380, as shewn below :—

	Sanctioned Estimate for 1866-67.	Proposed Estimate for 1867-68.
	RS.	RS.
Central Office	31,970	33,590
South Arcot	410	530
Annamallay	12,510	12,630
Salem	12,190	12,970
Tinnevelly	...	700
Total...	57,080	60,420
Increase	.....	3,340
Deduct decrease in other Divisions ...	.....	960
Net Increase...	.....	2,380

6. CENTRAL OFFICE.—The net increase under Central Office amounts to Rupees 1,620, according to the particulars given in the margin. The first item of increase under Direction is the combined result of the reduction of 300 Rupees for the Herbarium-keeper, transferred to the Central Museum, and the addition of the salary of the Record-keeper of the Central Office, and two Peons recently sanctioned* by the Government of India.

Increase.	RS.
Travelling Allowance of Executive Officers	100
Do. Subordinate Establishment ...	1,800
Total ...	80
Deduct decrease under Travelling Allowance of the Conservator	1,980
Net Increase ...	360
	1,620

* Financial Order, dated 30th April 1866, No. 225.

	RS.
Record-keeper	240
Do. do. dated 18th July 1866, No. 1,486. Peons	168
Total ...	408

7. The travelling allowance for which the provision of Rupees 1,800 is made, has received the approval of the Government of India, in their Secretary's letter dated 20th July 1866, No. 278F. The remaining small increase of 80 Rupees consists of the travelling allowance to be paid to two Peons who accompany the Conservator and his Deputy during their travels.

8. The estimate for the travelling allowance of the Conservator is reduced from Rupees 3,960 in 1866-67 to Rupees 3,600, as the latter is the amount that will be required at the rate of Rupees 10 per diem. The excess in the former sum is apparently owing to the Government of India having struck out 720 Rupees, instead of Rupees 1,080, as the unsanctioned travelling allowance of the Deputy Conservator.

9. SOUTH ARCOT.—The travelling allowance for the Overseer in this district provided for in the Budget will be struck out, as it has not as yet received the necessary sanction. The application on the subject will be separately considered, and if the allowance is authorized, the small expenditure can be met from the savings. The total estimate for the district will be Rupees 410.

10. ANNAMALLAY.—The small net increase of Rupees 120 in this division is the result of the gross increase of Rupees 270, and gross decrease of Rupees 150, as shewn in the margin. The first increase of Rupees 10 requires no notice. It is apparently owing to the exact amount of the sanctioned scale having been entered. Captain Beddome states that the Dresser is always allowed for the six months that the Establishment is stationed in the forest, but no explanation is given as to how the charge has been met hitherto. However, as the item is a very necessary one, it will be retained. The travelling allowance of 60 Rupees under "Subordinate Establishment," entered apparently on account of the Head Overseer, who is detached for two months to Ponany, to measure and stack all the timber in the Depôt will also be retained.

Increase.	RS.
Establishment...	10
Dresser's pay and batta...	200
Travelling Allowance to Subordinate Establishment	60
Total...	270
Deduct Decrease under Sundries ...	150
Net increase ...	120

11. SALEM.—The increase in the Estimate for Salem amounts to Rupees 780, as shewn in the margin. None of these items have yet been sanctioned, and they will therefore be struck out.

	RS.
Increase to the salary of the Overseer ...	480
Do. do. of the Writer ...	120
Consolidated travelling allowance to the second Overseer...	180
Total...	780

12. TINNEVELLY.—The Establishment sanctioned for this district at a cost of Rupees 54 per mensem, or Rupees 648 per annum, in the Order of Government dated 13th July 1866, No. 1,742, has been reported to the Government of India in the usual Statement for July, and pending their confirmation the round sum of Rupees 650 entered in the Budget, and the sum of Rupees 50 for sundries under "Contingencies," are passed.

13. The attention of the Board will be called to paragraph 32 of Captain Beddome's Memorandum, wherein he points out that no provision has been made in his Budget for the Alwarcurchi, Papanasam, and Kalacud forests, in Tinnevelly, which are to remain under the Collector.

	1866-67.	1867-68.
	RS.	RS.
Conservancy and working	1,77,000	1,40,000
Establishment ...	1,31,500	1,33,000
	3,08,500	2,73,000

14. The Budget of charges as now revised amounts to Rupees 2,73,000, against Rupees 3,08,500 the sanctioned Budget for 1866-67, as per annexed statement. On the whole there is a decrease of Rupees 35,500. The small increase of Rupees 1,500 under "Establishments" has been already explained.

15. With these remarks the Government resolve to forward the Budget to the Accountant General, agreeably to the instructions of the Government of India, in order that he may make such abstracts of it as may be necessary for the Civil Estimate, and return it in time for transmission to Calcutta by the first steamer of this month. That Officer will take the same opportunity to revise the figures in the first three columns of the Budget, if necessary, in order to make them correspond with the similar figures to be entered by him in the general Budget. In connec-

tion with this subject, the Government request Mr. Lushington's attention to the first three paragraphs of Captain Beddome's letter above recorded, as well as to the Memorandum of Forest charges for 1865-66, which accompanies it.

16. The suggestion made in paragraph 4 of Captain Beddome's letter, alluded to, cannot be entertained. The Government attach great importance to the Board's supervision.

17. The Accountant General will be requested, with reference to the concluding paragraph of Captain Beddome's letter, to furnish him with copies of the printed Budget.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Acting Conservator of Forests.
,, the Accountant General.
,, the Board of Revenue.

Exd. S. T. Augustin.

Proceedings of the Madras Government, Revenue Department, 5th November 1866.

		Central Office.	Gunsoor and Sundra.	Goloondah.	Cuddapah.	North Arcot.	Kurnool.	Salem.	South Arcot.	Madura.	Annamallay.	Chenat Nair, Bompetty, and Shelaourray.	Mudumallay.	Neilgherry Scholas.	Australian Plantation.	Segoor and Seetamangalum.	Bhowany.	Collegal.	South Canara.	Wynaad.	Nelambur.	Tinneevelly.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Conservator.		12,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,000
Do. of Executive Officers.		7,200	...	...	1,800	...	1,800	6,000	...	...	8,400	...	4,800	...	...	...	...	...	2,400	6,000	2,400	...	40,800
Military allowance of do.		4,490	...	...	...	...	.....	.....	.....	.....	.....	...	7,700	...	...	.....	.....	...	.....	.....	.....	...	12,190
Overseers in separate charge.		.....	960	720	...	...	.....	.....	.....	960	.....	...	.....	...	...	.....	.....	...	.....	.....	.....	...	2,610
Establishments...		3,300	680	290	2,210	2,150	3,720	5,580	360	1,860	3,620	1,440	3,810	1,370	480	1,600	1,944	1,944	5,340	2,550	2,790	650	47,888
Travelling Allowances.		5,600	300	180	360	180	540	360	...	360	60	...	1,200	360	180	280	456	456	1,440	120	720	...	13,212
Stationery and sundries.		1,000	100	50	200	50	200	250	50	200	350	100	350	100	50	100	120	200	250	250	250	50	4,270
Working charges.		.....	3,000	1,500	4,700	1,000	4,000	13,000	500	3,500	20,000	5,000	25,000	1,400	1,200	10,000	5,000	6,000	10,000	10,000	12,000	200	1,40,000
Total...		33,590	5,100	2,740	9,270	3,380	11,260	25,190	910	6,880	32,630	6,540	45,860	3,230	1,910	11,980	7,520	8,600	19,430	18,920	18,160	900	2,73,000

the year 1865-66.

Establishment	Contingencies	Working Charges	Total	Difference Increase +	Difference Decrease
Abstract of Forests Accounts verified by Collectors					
" 1	- -	4100	9870	1 - -	- - - - -
3 "	39 3	88241	7 125362	6 7	10 10 1
9 5	96 18 10	1028 8 10	12223	2 1	140 18 4
4 2	137 15 6	10800	18241	3 8	81 1 6
7 3	" "	23158	12 2 37588	3 5	417 18 1

Statements furnished by them to the Central Office

Aniamallai	10,416	3 2
Chennat Nair	10 97	5 9
Mudumallai	15,908	13 8
Seigur Sathiamungalum	2,078	5 "
Neilgherries	1728	" "
Australian Plantations	180	" "
Bhowany	2330	" "
Collegall	2,371	14 " 4
	37,409	" 19 62
	× 671	9 6
	37,081	" 4 " 8
	37,082	" 3 " 0

× Amount drawn on the Combatur Treasury by the Offg Conr of Forest on account of his Travelling Allowance for May, October & December 1865

Inamallai — 1-7
Kudumallai — 2-2-3
Velgherie — 8-6-3
10-10-1

The difference between the Accounts of the Accountant General and those of the Forest Department. Viz Rs. 10-10-1 is due to Savings effected from the pay of the Establishments noted in the margin.

Inamallai 5-11-0
Kudumallai 33-8-0
39-3-0

A Sum of Rupees 39-3-0 only was passed on account of Office Contingencies of these Forests out of permanent advances drawn by Range Officers. The difference between this Sum and that shown in the Accountant General's books should therefore be brought under the head of Working Charges.

Salem

Rupees 118-13-1 refunded to the Treasury as Savings from the pay of the Establishment of this Forest have been deducted from the total Amount as has also a Sum of Rupees 23-1-2 on account of Office Contingency the same having been likewise paid back into the Treasury under instructions from this Office.

South Canara

The difference in respect of the Amount of Office Contingency in South Canara is due to Retrenchments made in this Office and since refunded to the Treasury by Mr. Thompson.

Malabar

A Small Sum of Rupees 7-8- Retrenched from the Travelling batta of the Head Clerk of Wynad Range, was refunded to the Treasury and the net Amount has Consequently been entered as Fixed Establishment.

Wynad	409-2-6
Nelambur	5020-4-9

206-7.

Forest Dept. 1866

Enclosure

In a letter from the Offg Conservator of Forests to the Secretary to Government R.D. dated 12th October 1866 No. 2031.

Enclosure No. 3.

From Conservator of Forests
In Rev. No 3604 of 66.

Pro 18 May 64 A 206-7.
20 — 1865 — 373-4.
26 November — 617-8
15 July 66 — 260-1
25 May — 439-440
3 Aug — 59-60
4 — — 90-1
7 — — 122-3
9 — — 203-4
10 — — 254-5
6 Sept — 147-8
18 — — 405-6.
17 Jany 66 — 266-7.
28 March — 479-80.
2 May — 23-24.
3 — — 66-7.
20 June — 448-9
10 July — 246-7.
13 — — 270-1
7 Aug — 118-9
4 Sept — 53-4-

Rec. 1866 Oct. 10
From Pro of Govt for Mad
No. 3604

The Offg Secy
to Govt
Madras.

&

The Secy to Govt R.D.
Fort St George.

Dated 12th October
Rec. 13th

No. 2031

Enclosures 3.
1 Per Mail

C No. 2988 - 5 November

Submit the
Budget Estimate
of Receipts and
Charges of the Fort
Canv. Dist. for
1867—68

No. 79.

31 Oct 1866.

Memo of Contents of Genl. Charges during

	Rupees		Pies	
Rupees	5770	"	1	0
Pagodas	3709	2	1	2439
Fanams	1124	8	1	118
Pagodas	3303	14	2	219
Pounds Sterling	14446	15	3	"
Rupees	3600	"	"	9870
Pagodas	8554	4	1	12534
Fanams	1028	8	10	42818
Pagodas	10800	"	"	18322
Pounds Sterling	23584	13	3	38006
Rupees	5770	"	1	9870
Pagodas	3709	2	1	12534
Fanams	1124	8	10	42818
Pagodas	3303	14	2	18322
Pounds Sterling	14446	15	3	38006

Postal Collection of Accounts, Remitted by the Comptr. Accountant General in letters 23d & 24th August 1866.

Salaries Establishment &c.

Contingencies

Working Charges

Total

Salaries Establishment &c.

Rupees
Pagodas
Fanams
Pagodas
Pounds Sterling
Rupees
Pagodas
Fanams
Pagodas
Pounds Sterling

124

Revenue Department.

No. 2988.

Proceedings of the Madras Government
Under date the 5 ~~October~~ 1866.

Read the following letter
from the Offg. Conr. of Forests

Submits the Budget Estimate of Receipts and Charges of the Forest Conservancy Dept. for 1867/68. — (Here enter 12th Oct. 1866 No. 203

With this letter the
Asst. Conservator of Forests
submits with an explanatory Me-
morandum, the Budget estimate
mate of this Department
for 1867/68.

2. Captain Beddome
estimates the receipts of
the year at Rs. 3,60,000,
against Rs. 3,26,204 the
actual of 1865/66 and
Rs. 3,66,670 the estimate
for the eleven months
of

of 1866/67. The Govt
considers the estimate
for 1867/68 rather low
The estimated transac-
tions of the eleven months
of the current year should
be taken as the basis for
the estimate of the whole
of the next year. The
bamboo seignorage which
was discontinued in July
1865 has been recently
restored in many Districts,
and arrangements are being
made for selling the large
stock of timber in the
Municipality Forests. The
actual collection upto
last month compared with
the collection upto the same
period of the two previous
years

Upto 1864 - 59,855
Do 1865 - 58,296
Do 1866 upwards of } 108,000

years shows it decided
improvement. The Govt
are therefore of opinion
that the estimate for the
next official year may
safely be fixed at Rs 4,00,000
distributed as shown
below

Ganjam	6,000
Vizagapatam	3,000
Cuddapah	32,000
Kurnool	35,000
North Arcot	7,000
South Arcot	4,000
Madura	10,000
Annamalay	50,000
Chenat Nair and Balamputty	7,000
Mudumallai	70,000
Segur and Sattiamangalum	30,000
Collegal	18,000

Bahmanis ---- 45,000

Neilgherry Sholas ---- 5,000

Australian Plantation ---- 1,000

Salem ---- 45,000

South Canara - 25000

Wynad ---- 20,000

Nellumbore - 15000

Tinnevelly ---- 2,000

Total 400,000

The estimate of charges as prepared by the Conservators amounts to Rs 283880 against Rs 253,582 the actuals for 1865/66 and Rs 274,242 the estimate for the eleven months of the current year. The division of this expenditure between "Conservancy

and "Establishment" is shown below

	actual for 1865/66	Revised Estimate for 1866/67	Proposed Estimate for 1867/68
Conservancy and working	136,528	159,300	150,000
Establishment	117,054	114,942	133,880
Total	253,582	274,242	283,880

This estimate appears on the whole to have been carefully prepared. The sum entered for working the Annamalay Forests however requires revision. The actual expenditure in this division in 1865/66 amounted to Rs 12,441. The estimate for the next year is put at Rs 30,000 - the Captain Beddome remarks it is not expedient to work these Forests

Forests to any large extent till the large quantity of timber now in store is disposed of. They therefore request the estimate to Rs. 20000 which together with the amount of the outstanding advances must be sufficient for the year.

The estimate under Establt. exceeds the sanctioned estimate for 1866/67 viz Rs. 31,500 by Rs. 2380 as shown below.

	Sanctioned Estimate for 1866/67	Proposed Estimate for 1867/68
Central Office	31,970	33,590
Southern Circle	410	530
Annamalay	12,510	12,630
Salem	12,190	12,970
Tinnevelly	"	700
Total	57,080	60,420
Increase		3,340
Deduct decrease in other divisions		960
Net Increase		2380

The

Central Office

Increase.

	Rs.
~~Increase~~ "Direction"	100
Travelling allowance of Executive Officers	1800
do Subordinate Establt.	80.
Total	1980
Deduct decrease under Travelling allowance	360
Net increase	1620

	Rs.
Temt. order 7/30th April 1866.	
No. 225 Record Keeper	240
do ——— do 4/18th July 66	
No 1486 - Peons	168
Total	408

The net increase under Central office amounts to Rupees 1620 according to the particulars given in the margin. The first item of increase under Direction is the combined result of the reduction of 300 Rupees for the Herbarium keeper transferred to the Central Museum, and the addition of the salary of the Record keeper of the Central office and two peons recently sanctioned by the Govt. of India.

The travelling allowance for which the provision of Rs. 1,800 is made has received the approval of the Government of India in their Secretary's letter dated 20 July 1866, No 278 F. The remaining small increase of 80 Rupees consists of the travelling allowance to

to be paid to two peons who accompany the Conservator and his Deputy during their travels.

The estimate for the travelling allowance of the Conservator is reduced from Rs 3960 in 1866/67 to Rs 3600 as the latter is the amount that will be required at the rate of Rupees ten per diem. The excess in the former amount is apparently owing to the Government of India having struck out 720 Rs instead of Rupees 1080 as the unsanctioned travelling allowance of the Deputy Conservator.

The

South Arcot.

The travelling allowance for the Overseer in this District provided for in the Budget will be struck out as it has not as yet received the necessary sanction. The application on the subject will be separately considered, and if the allowance is authorized the small expenditure can be met from the savings. The total estimate for the District will be Rupees 410.

The small net increase of Rd 120 in this division is the result of the gross increase of Rd 270 and gross decrease of Rd 150 as shown in the margin. The first increase of Rd 10 requires no notice. It is apparently owing to the omission of the amount of the sanctioned scale having been entered. Captain Beddome states that the Overseer is always allowed for the 6 months that the Stabt is stationed in the forest.

But

Amamalay.

	Rd
Increase.	
establishment	10.
Overseer's pay & Battah	200.
travelling allowance to Subordinate Estabt	60.
Total	270.
Deduct decrease under Sundries	150.
net increase	120.

but no explanation is given as to how the charge was met hitherto.- However, as the item is a very necessary one it will be retained.- The travelling allowance of 60 Rupees under "Subordinate Establt" entered apparently on account of the Head Overseer, who is detached for two months to Conoor, to measure and stock all the timber in the depôt will be retained.-

The increase in the estimate for Salem amounts to Rupees 780 as shown in the margin.- None of these items have yet been sanctioned and they will therefore be struck out.-

The establishment sanctioned for this District at a cost of Rd 54 per mensem or Rd 648 per annum in the order of Govt dated 13th July 1866, No 1742 has been reported to the Govt of India in the usual statement for July, and pending their confirmation the

Salem.-

	Rd
Increase to the salary of the Overseer.-	480.
do to do of the Writer.-	120.
Consolidated travelling allowance to the 2d Overseer.-	180.
Total.-	780.

Tinnevelly.-

the round sum of Rupees 650 entered in the Budget, and the sum of Rupees 50 for Sundries under "Contingencies" are passed.-

The attention of the Board will be called to para 32 of Captain Beddome's memorandum wherein he points out that no provision has

has been made in his Budget for the Alwarchi, Kapadam, and Kalaeud Forests in Tinnevelly which are to be under the Collector.

The

The Budget charges as now revised amounts to Rs. 2,73,000 against Rs. 3,08,500 the sanctioned Budget for 1866/67 as per annexed statement. On the whole there is a decrease of Rs. 35,500. The small increase of Rs. 1,500 under "Establishments" has been already explained.

	1866/67	1867/68
Conservancy and working	177,000	140,000
Establishment	131,500	133,000
	308,500	273,000

With these remarks the Government resolve to forward the Budget to the Accountant General, agreeably to the instructions of the Government of India in order that he may make such abstracts of it as may be necessary for the Civil Estimate

estimate and return it in time for transmission to Calcutta by the first steamer of this month. The officer will take the earliest opportunity to revise the figures in the first three columns of the Budget, if necessary, in order to make them correspond with the similar figures, to be entered by him in the general Budget. In connection with this subject the Government request Mr. Lushington's attention to the first three paragraphs of Captain Beddome's letter above recorded as well as to the Memo of Forest charges for 1865/66 which

which accompanies it

~~The Board of Revenue and the Accountant General will be asked to submit their remarks~~ on the suggestion made in para 4 of Captain Beddome's letter alluded to. The Accountant General will be requested with reference to the concluding para of Captain Beddome's letter to furnish him with copies of the printed Budget.

To be entertained - The Pol. attachment in consultation with the Hon. Superintendent.

J. D.

4 Ag Conservancy & Forests Dep't Noted
6 Accountant General Noted
14 Board of Rev Noted

| | | |

Revenue/866 Dept.
Proc. of Govt. for Nov.

No: 2988-

Pro of the Madras Govt
dd/ 5th November/66.

From Bo. of Rev/ Dec/66
C No 4329

From Mr Cecil Lyall dated 25
October 1867 C No 2887.

Forest Budget
for 1867/68 received
and forwarded to
Accountant General.