M.R.O. 14—12,000—27-9-54

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 114	Press Mis.
225. 227	
Dated 14 — 1 — 1867.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 14th January 1867.

Read the following :—

No. 225. Proceedings of the Board of Revenue, dated 26th September 1866, No. 6,906.

Read the following letter from the Officiating Conservator of Forests, to the Secretary to the Board of Revenue, dated Camp, Ootacamund, 1st August 1866.

Accounts Current. Memoranda Nos. I. and II., Statement of Payments, Collectors' Receipts for Cuddapah, Kurnool, North Arcot, Madura, Annamallay, Chenat Nair and Bolamputty, Mudumallay, Seegur and Suttimungalum; Neilgherry Sholas, Wellington; Australian Plantation, Bowany, Collegal, Salem, South Canara, Wynaad, and Nelumbur.

1. I have the honor to forward, herewith, the Annual Accounts for 1865-66, of the several forests (as per margin). The accounts of Goomsur and Golcondah have been unavoidably delayed, but will be forwarded in a few days.

2. CUDDAPAH FORESTS.—The working charges debited against this range have been reduced from Rupees 3,194-4-0 to Rupees 3,131-13-0, as the sum of Rupees 62-8-0 expended on office contingencies, erroneously entered under *Working Charges*, has been transferred to *Establishments*.

3. *Memorandum No. II.*—The value of timber unaccounted for, and that felled during the year, have been altered, respectively, from Rupees 3,365-13-6 to Rupees 3,089-8-0, and from Rupees 2,825-1-0 to Rupees 4,859-12-6 according to the ruling market rate, hence the alteration from the total amount from Rupees 6,190-14-6 to Rupees 7,949-4-6. A sum of Rupees 1,304-12-0, being the value of timber supplied to the Department Public Works, (not having been included in the Statement furnished to the Accountant General for the past official year, in consequence of the non-submission by Mr. Yarde of the requisite returns within the prescribed period,) has been excluded both from the credit side of the Account Current and from the Memorandum of timber sold, and entered for adjustment in the accounts of the following year. Besides this, the balance of timber to be accounted for on the 30th of April 1866, owing to various miscalculations, was given at only Rupees 5,637-3-11, which has been correctly altered to Rupees 7,041-15-11.

4. KURNOOL.—A sum of Rupees 17-13-0, erroneously included in the working charges up to April last, should have been drawn in a separate office contingent bill, agreeably to paragraph 4 of the Officiating Conservator's Circular, No. 5, dated 24th August 1865; it has accordingly been struck out both from the working charges exhibited in the Account Current, and from Memorandum No. I., and treated as cash actually in hand on 30th April 1866, the amount being recovered from office contingencies, and credited to advances for forest operations.

5. In Memorandum No. II., the estimated value of timber felled during the year has been raised from Rupees 1,864-0-1 to Rupees 3,109-5-6, which latter is the correct amount calculated at the current market rates.

6. NORTH ARCOT.—Timber cut in this forest was inaccurately estimated at the cost of felling, instead of at its market value; and the estimate has, therefore, been raised in the Central Office from Rupees 375-0-4 to Rupees 750-0-8.

7. SOUTH ARCOT.—In the debit side of the Account Current, as well as in Memorandum No. I., Rupees 100 was entered under the head "Working charges;"

but as this sum was not worked out by Lieutenant Walker, nor adjusted in the past year's accounts, it has been struck out, and treated as an outstanding advance to be adjusted in the current year.

8. MADURA.—The total of working charges in the debit side of the Account Current has been reduced to Rupees 2,323-8-6, which is the correct amount passed at the Central Office for adjustment of advances, a corresponding alteration being necessarily made in Memorandum No. I.

9. ANNAMALLAY.—The outstanding advances exhibited in Memorandum No. I. have been reduced from Rupees 9,613-11-2 to Rupees 8,007-11-2, the difference, viz., Rupees 1,606, being entered under "Profit and Loss" agreeably to G. O. dated 3rd May 1866, No. 1,057.

10. Major Morgan has correctly rendered the accounts of the forests in his charge, excepting those of Mudumallay and Collegal, in which certain sums retrenched by the Accountant General from the salary bills of fixed establishments were refunded to the District Treasury, instead of being deducted in the salary bills of subsequent months. The inaccuracy has been pointed out to Major Morgan, and is not likely to occur again.

11. AUSTRALIAN PLANTATION.—The opening balance in Memorandum No. I. has been altered from Rupees 63-12-1 to Rupees 80-9-8, the difference being an outstanding unadjusted in the accounts of this plantation since May 1865. The Deputy Conservator has been requested to see that this small sum be speedily worked out, as it seems to have altogether escaped his attention.

12. BOWANY.—In Memorandum No. I., a sum of Rupees 1,000, drawn in April 1865 by the Executive Engineer of the Bowany Range for the Burgoor Ghaut, has been included by the Central Office with the advances drawn from the Treasury, and the total outstanding raised from Rupees 3,821-3-11 to Rupees 4,821-3-11; that, and certain other items, amounting to Rupees 3,255-11-6, not having been worked out by the Engineer's Department up to 30th April 1866.

13. SALEM.—Under "Establishment," Lieutenant Walker erroneously entered an item of Rupees 33-10-2 for temporary establishment; this amount having been defrayed from advances sanctioned for working charges, has now been brought under its proper head. The total working charges passed in the Central Office during 1865-66 were Rupees 892-8-5, and not Rupees 890-1-3, as calculated by the Deputy Conservator (including the charge of temporary establishment alluded to).

14. The office contingencies exhibit a total of Rupees 118-0-1, from which, however, Rupees 22-0-3, incurred for purchase of eight yards of lace for the head Pygusts employed in the Salem forests, was disallowed by Dr. Cleghorn in the bill for March 1866 passed in the Central Office. This item cannot, therefore, be admitted in the Annual Returns, and should have been refunded to the Treasury.

15. According to Memorandum No. I., Rupees 1,028-10-10 appear to have been drawn for forest expenditure, while the monthly returns submitted to the Central Office exhibit Rupees 1,031, which has accordingly been entered. Lieutenant Walker, it is presumed, has refunded the difference to the Treasury, viz., Rs. 2-5-2, sanctioned in G. O. dated 28th November 1865, No. 2,929, to be written off to

Proceedings of the Madras Government, Revenue Department,
14th January 1867.

"Profit and Loss." The full amount drawn from the Treasury has been exhibited, and the sum written off entered in the return quoting the authority.

16. WYNAAD.—An item of Rupees 7-10-1, being in excess, has been struck out of the total expenditure for forest operations, and a sum of Rupees 20, passed on account of office contingencies in the working charges bill for May 1865, (*i. e.*, prior to the introduction of the Permanent Fund,) has been transferred to that head, thus reducing the amount of office contingency to Rupees 150-1-3, and necessitating an alteration also in Memorandum No. I.

17. NELUMBUR.—Rupees 1,514-7-9, passed on account of working charges in the Revenue Contingent Bill of the Malabar District in 1864-65, did not appear at all in that year's accounts, and the omission was not discovered until they were compared with the Treasury Accounts; the amount having since, however, been adjusted, is now entered both in the Account Current and Memorandum No. I. of the plantation for the past official year.

18. *Memorandum No. I.*—The opening balance of Mr. Ferguson's returns has been altered to Rupees 1,993-10-3, in accordance with the closing balance of the preceding year's accounts. The debits shewn therein have also been altered to Rupees 18,073-10-8, which includes the amount of Rupees 1,514-7-9 passed in the Revenue Contingent Bill, as stated in the preceding paragraph.

19. *Memorandum No. II.*—The value of timber felled in 1865-66 has been reduced to Rupees 22,677, so as to tally with the account of stock in the depôt, which has been altered to Rupees 21,838-12-3; hence the total stock amounts to Rupees 49,896-12-3, not Rupees 49,899-12-3, as entered erroneously by Mr. Ferguson in the return.

20. It only remains for me to observe further that some of the Officers of the department, not exactly understanding the instructions issued to them in my Circular, No. 5, dated 24th August 1865, included charges for office contingencies under the head of "Working charges." This irregularity will be checked in future by a note at foot of the contingent bills, certifying that the entries therein have been met from the Permanent Advance Fund, or funds obtained from the Treasury from time to time upon mere abstracts.

21. The accompanying abstract exhibits the financial results of the working of the several forests during 1865-66. Including the value of the surplus timber, the profit to Government amounts to Rupees 1,06,645-9-5, which, considering the extension of planting operations and improved conservancy, will, it is hoped, be considered satisfactory.

ENCLOSURE No. 17.

ABSTRACT.—Financial result of Forest Conservancy Department for 1865-66.

1. With the letter above recorded, the Officiating Conservator forwards the accounts of the several forests under his charge during the year 1865-66, except those of Gumsoor and Golcondah, which he states have been unavoidably delayed. The financial results of these forests have, however, been included in the Statement appended to the Officiating Conservator's letter, and the Board, therefore, consider it unnecessary to delay their report. The Account Currents already received have accordingly been examined. They appear to have undergone careful

8. The outstanding balances in the forests noted in the margin are large. That of Mudumallay amounts to Rupees 17,689, and some explanation should have been given for so large a sum remaining outstanding. The Board observe that a sum of Rs. 1,606, (being bad debts,) has been written off to Profit and Loss in the Annamallay Range, under the Orders of Government, dated 3rd May 1866, No. 1,057. Captain Beddome will be requested to see that the outstanding balances are kept down as low as possible. Of the balance of the Bowany Forest Range, Rupees 3,255 are stated to be in the hands of the Officer of Public Works Department for the Burghoor Ghaut road.

	Rs.
Annamallay...	8,007
Wynaad	1,933
Mudumallay	17,689
Bowany	4,821

9. The forest tracts under conservancy, during the year under review, were the same as those reported on in 1864-65, the only addition made to them being the Golcondah forests in the Vizagapatam District. They appear to have been satisfactorily worked, and exhibit a net profit to Government, including the value of surplus timber obtained during the year, of upwards of a lac of Rupees. The Board, however, observe that the working charges of the Madura and South Arcot Forests exceeded the Budget grants, for which no sanction appears to have been obtained. The Budget allotment for working the Madura forests was only Rs. 2,500, and no provision whatever was made for the South Arcot Forests; but from Appendix No. I. of the Accounts, it appears that Rupees 3,122 were drawn from the Collector's Treasury for the former forests, and Rupees 100 for the latter. It is probable that these additions have been met from savings on other forests, but the Officiating Conservator should have quoted the Orders of Government sanctioning the expenditure.

10. The following abstract exhibits the Forest Revenue as given in the Progress Report of Collections for April 1866 received from Collectors, and that entered in the several Forest Accounts received from the Officiating Conservator :—

	As per Progress Statement of Collectors.	As per Account received from Officiating Conservator.	Difference.
	Rs.	Rs.	Rs.
Ganjam	2,662	2,656	6
Vizagapatam ...	27	27	...
Kistna...	4,097	...	4,097
Cuddapah	27,365	27,365	...
Kurnool	33,671	33,671	...
North Arcot, ...	5,620	5,620	...
South Arcot ...	2,829	2,829	...
Madura...	6,529	6,529	...
Tinnevelly	510	...	510
Coimbatore... ...	74,370	74,370	...
Salem	20,733	34,734	14,001
South Canara ...	15,721	15,721	...
Malabar	43,926	43,926	...

Proceedings of the Madras Government, Revenue Department, 14th January 1867.

From the above it will be seen that no revenue is credited to the Kistna and Tinnevelly Districts in the accounts of the Conservator. From a letter received from the Collector of the Kistna District, under date 21st August 1866, it appears that the sale of wood and soapnuts from the Mangrove jungles by the Revenue Department, has hitherto been credited to "Forest Revenue" under some misapprehension of the orders. The Board have directed the Collector to credit these receipts in future to the "Jungle Conservancy Fund," and to debit it with the charges. The Collector of Tinnevelly has reported in his letter, dated 23rd April 1866, that the license fee for timber collected in certain jungles has been credited to Forest Revenue under some instructions of the Accountant General, and he also has been directed to carry this amount in future to the credit of the Jungle Conservancy Fund.

11. The Collector of Salem should explain the large difference noticed between the figures given in his Progress Statement and those entered in the Forest Accounts. The receipts granted by him on 28th May 1866 to the Forest Department, shews clearly that a sum of Rupees 34,734-4-3 was credited in his accounts of 1865-66.

No. 226. Proceedings of the Board of Revenue, dated 22nd October 1866, No. 7,594.

Read the following letter from the Officiating Conservator of Forests, to the Secretary to the Board of Revenue, dated Ootacamund, 1st October 1866, No. 2,015.

1. In continuation of paragraph 1 of my Report to the Board, dated the 1st August 1866, I have the honor to forward, herewith, the Annual Accounts of Golcondah Forests, duly verified by the Collector of Vizagapatam, under whose control the forests are worked by Mr. Leonard. I much regret the great delay that has occurred in transmitting these accounts, but the third-class Overseer, appointed by the Collector, seems to have been quite unable to prepare the annual papers, so that I have been obliged to prepare them in the Central Office, and forward them for the countersignature of the Collector.

2. As the operations in these forests are so limited, and are likely to be so for some years, and as they are so inaccessible from Madras, I have recommended to Government, that they should, for the present, be placed entirely under the Collector, and not be retained under the Special Department, which entails numerous returns, and much Office work: more, in fact, than a third-class Overseer can be expected to undertake.

3. The accounts of the Gumsur forests have not as yet come to hand. The Overseer in charge does not appear to have been able to draw them up, and they were, consequently, prepared and forwarded from the Central Office, but have not been returned; a telegram has been sent to expedite their transmission.

ENCLOSURE No. 1.

ABSTRACT.—Annual Accounts of Golcondah Forests.

Submitted to Government, in continuation of the Board's Proceedings dated 26th September 1866, No. 6,906. The accounts of the Golcondah forests have been examined and found correct.

Proceedings of the Madras Government, Revenue Department, 14th January 1867.

No. 227. ORDER THEREON, 14th January 1867, No. 114.

Forests, No. 5.

1. In these Proceedings the Board of Revenue report the result of their examination of the accounts of the Forest Department for 1865-66.

2. The gross revenue of the department amounted to Rupees 3,21,581, inclusive of the value of timber supplied to public departments without actual cash payments. Deducting from this sum Rupees 2,60,044, the total amount of charges incurred during the year, the net revenue of 1865-66 amounted to Rupees 61,537 exclusive of the stock of timber valued at Rupees 6,92,812.

3. On the whole there was a small decrease of Rupees 9,000 in the gross revenue of 1865-66 below that of 1864-65, and in several forests the charges exceeded the receipts. The working of the forests should be more carefully regulated with reference to the stock of timber on hand, and the probable demand. The large quantity of timber still remaining in the Annamalay Depôts renders it advisable that operations there should be reduced for the present to narrow limits. In Mudumallai a much larger stock than seems requisite has been laid in, and in Nellamboor the timber stored is not likely to be cleared off before three years.

4. The Board's remarks on the large outstanding balances should receive the Officiating Conservator's immediate attention. The recent Order * directing the introduction of the system of contracts will no doubt correct this evil to a great extent.

* 15th October 1866, No. 2,793.

5. The other parts of the Board's Proceedings require no particular remark. The careful and detailed examination of the accounts made by them very is satisfactory.

(True Extract.)

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

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

Exd. S. T. Augustin.

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Revenue Department

1866. Department.

No. 2455.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 26th September 1866.
Received 1.

No. 6,906.

Reviewing accounts of the several Forests under the charge of Officiating Conservator fo 1865-66.

to the Collector of South Arcot.
to the Collector of Madura.
to the Collector of Tinnevelly.
to the Collector of Coimbatore.
to the Collector of Salem.
to the Collector of South Canara.
to the Collector of Malabar.

Exd. T. Carlledge.

Revenue Department

No. 1114.

Proceedings of the Madras Government

Under date the 14th ~~Day of~~ 1867.

Read the following

Proceedings of the Bd. of Revs.

Reviewing accounts of the several Forests under the charge of Offg. Conservator for 1865/66. } Here enter 26th Sept. 1866 No. 6906

Submitting letter from Offg. Cons. of Forests forwarding Annual Accounts of Golconda Forests duly varified by Collr. of Vizagapatam } (Here enter 22d Oct. 1867 No. 7894)

In these Proceedings the Board of Revenue report the result of their examination of the accounts of the Forest Department for 1865/66.

2. The gross Revs. of the Department amounted to Rs. 3,21,581 inclusive of the value of timber supplied to Public Departments without actual

cash

cash payments. Deducting from this sum Rs. 2,60,044 the total amount of charges incurred during the year, the net Revenue of 1865/66 amounted to Rs. 61,537 exclusive of the stock of timber valued at Rs. 6,92,812.

3 On the whole there was a small decrease of Rs. 9,000 in the gross revenue of 1865/66 below that of 1864/65, and in several Forests the charges exceeded the receipts. The working of the Forests should be more carefully regulated with reference to the stock of timber on hand and the probable demand ~~of the districts~~ ~~respectively~~. The large quantity of timber still remaining in the Amanalay Depôt renders it advisable

there advisable that operations should be reduced for the present to narrow limits. In Mudumallai a much larger stock than seems requisite, has been laid in, and in Nellamboor the timber stored is not likely to be cleared off before three years.

4 The Board's remarks on the large outstanding balances should receive the Officiating Conservator's immediate attention. The recent order directing the introduction of the system of contracts will no doubt correct this evil to a great extent.

† 15th October 1866 No. 2798.

5 The other parts of the Board's Proceedings require no particular remark. The careful and detailed examination of the accounts made by

Revenue 1867 Despatch
Pro of Govt for January

A. 114-

Pro of the Madras Govt
Dd 14th January 1867

Forwarding Comms of
Forests. dy 31 January 67
& A. 304-

Pro. Bof. Rev. reporting
the result of their ex-
amination of the accounts
of the Forest Dept for
1865/66 rendered.

A. 225 @ 227

Copy sent to Mysore

Copy
to the Bd of Revenue Madras
& " Agt Govt of Travancore

35/4

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Pw No. 296-297 dt 11.10.66
Bd Pw No. 6906 dt 26.9.66.