

5-2-11

Water-rate on newly irrigated lands in Arizna District.—Proceedings Board of Revenue on the complaint relative to their assessment, with orders thereon.

Bond of 1871
 REVENUE.
 T.
 THE BOARD OF REVENUE,
 &c., &c., &c.
 Dated April 22nd.
 Recd. East.
 G. O., 22nd April 1871, No. 729.

ARJIL.
Nos. 256-257.

G. O., 22nd April 1871, No. 729.

* *Vide* Government Order, No. 426, dated 1st April 1870.

4. Of the closing balance of Rs. 49-13-0, a sum of Rs. 21-13-0, the expended portion of the advances drawn from the treasury for working charges, was erroneously credited in the accounts for April 1869 to the head of "Seigniorage;" but the error was subsequently pointed out by the Assistant Conservator to the Head Assistant Collector in charge of this forest. The amount has, there-

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

fore, been treated as an advance outstanding in the closing balance of Memorandum No. I. accompanying the annual accounts of this range.

5. CUDDAPAH.—Memorandum No. II. Out of the estimated stock of jungle-wood in the Codur Depôt, namely, Rs. 6,181-4-11, only Rs. 658-15-4 worth of timber were sold, thus leaving a large stock, valued at Rs. 5,522-5-7, remaining undisposed of. Mr. Yarde, the Assistant Conservator in charge of this forest, has been directed to dispose of this wood as speedily as possible before it deteriorates. The estimated value of the timber felled during 1869-70 has been augmented from Rs. 26,747-9-10 to Rs. 27,941-1-5. The difference between these two items, namely, Rs. 1,193-7-7, is attributable to a discrepancy in the opening balance exhibited in the accounts of this range.

6. CUDDAPAH AND GOOTY PLANTATION.—Agreeably to Government Order, dated 28th January 1869, No. 248, a plantation along the North-West Line of the railway is now favourably progressing, but no revenue can at present be expected to be realized in this range. It is anticipated that the several kinds of acacias planted therein will yield large supplies of timber for the future requirement of the Locomotive Department.

7. KURNOOL.—The sum of Rs. 237-4-4, entered by the Assistant Conservator in charge of this range in the item of the value of timber supplied to the Department of Public Works on the credit side of his Account Current, includes Rs. 11-2-0, the value of eight bandy-loads of jungle-wood and ten bandy-loads of bamboos removed for erecting a pandal by the Revenue Department from the forest worked under the license system. The latter amount should not, therefore, find a place in the accounts under the head of "Sale of Timber" shown in Memorandum No. II. accompanying the accounts of this range.

8. NORTH ARCOT.—Out of the estimated stock of Rs. 619-3-4, remaining undisposed of in the depôt on the 1st April 1869, a sum of Rs. 238-6-0 only was realized and credited in the accounts of this range, whilst the balance, Rs. 380-13-4, or nearly two-thirds of the stock, it is requested may be recommended to be written off to "Profit and Loss," as the timber was found to be quite deteriorated and consequently unfit for use, pending which the sum has been treated as an outstanding advance in the accounts of this range.

9. MADURA.—The stock of timber found deficient in the accounts of this range, valued at Rs. 1,545-9-11, is shown both in the opening and closing balances in accordance with Government Order, dated 11th April 1870, No. 502.

10. TINNEVELLY.—Rs. 8,485-15-4, entered in Memorandum No. I. under the head of "Salaries of the fixed establishment," of which a sum of Rs. 2,100 was drawn from the Ooty Treasury on account of the pay of the Deputy-Conservator in charge of this range, namely, from August to October 1869, whilst on privilege leave at the Hills.

11. ANAMALLAY FOREST.—On the credit side of this return a sum of Rs. 6,670-3-0 was entered as the actual amount remitted into the Coimbatore and Malabar district treasuries. This has been reduced to Rs. 4,052-9-5, being the correct figures according to the treasury accounts; but the range officer, instead of obtaining separate treasury certificates, attached only one to the accounts of this

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

forest for Rs. 4,768-0-3. This comprises the items particularized in the margin.

	RS.	A.	P.
Credited in item No. I. of the			
Anamally Forest	1,678	13	11
Do. in item No. II. of do. ...	2,237	12	6
	3,916	10	5
Do. in item No. I. of the			
Bolumpetty and Chenat Nair			
Forest	851	5	10
	4,768	0	3

A similar error occurs in the receipt obtained from the treasury officers of the Malabar District for Rs. 231-7-0. Out of this sum Rs. 135-15-0 are exhibited under the head of "Miscellaneous" of the Anamallay forest, and the balance, namely, Rs. 95-8-0, is included in the Item No. I. of the Bolumpetty and Chenat Nair forest for 1869-70.

The course pursued by the officer in charge of these ranges is very irregular. Both the treasury and forest officers have been requested to keep for the future their accounts distinctly by crediting forest receipts under their respective heads in each range; the total amount of revenue derived from the Anamallay forest has, therefore, been reduced from Rs. 91,532-5-6 to Rs. 88,914-12-4, and the balance in favour of Government has likewise been reduced to Rs. 50,298-15-1. The total expenditure, namely, Rs. 24,255-13-10, includes a sum of Rs. 3,000 disbursed to

* Govt. Order, 6th August 1869, No. 2,284.

Mr. Lowry for compensation sanctioned* by Government for the construction of roads in Poonachy Hills.

12. MEMORANDUM No. I.—From the closing balance of Memorandum No. I. a sum of Rs. 1,367-1-8, recovered from cart contractors, was deducted, the amount having been credited by the treasury officer of the Coimbatore District under the head of "Miscellaneous" subordinate to "Public Debt" in the treasury accounts, as per certificate attached to Memorandum No. I. I am of opinion that recoveries of this nature should be taken in adjustment of forest advances and the amount should not be credited to "Miscellaneous" under the subordinate head of Public Debt.

13. MEMORANDUM No. II.—For reasons given in paragraph 11 the quantity of timber sold to merchants and to other private individuals has been reduced to Rs. 1,678-13-11, which has been accordingly entered in this return. The closing balance exhibited therein has likewise been raised to Rs. 1,16,356-9-8.

14. BOLUMPETTY AND CHENAT NAIR FOREST.—Out of Rs. 946-13-10 entered in the accounts of the Bolumpetty forest, Rs. 851-5-10 were credited in the Coimbatore and Rs. 95-8-0 in the Malabar treasury; as stated in paragraph 11 of this report.

15. NEILGHERRY SHOLAS AND AUSTRALIAN PLANTATION.—The charge of these ranges was transferred to the Commissioner of the Neilgherries on the 3rd April 1869, as intimated to the Board of Revenue in paragraph 15 of my letter, dated 28th August 1869, No. 1,667, recorded in their Proceedings, No. 8,767, of the 29th November 1869. The salary of the establishment and the amount of contingencies incurred by Colonel Morgan, Deputy-Conservator of Forests, from 1st to 3rd April 1869, together with the estimated amount to Rs. 4,000, sanctioned for working charges in the

* Vide Accountant-General's letter, dated 16th September 1869, No. 3,856, recorded in Government Order, No. 3,033, dated 24th November 1869.

Budget-estimate for 1869-70, have been debited* in the accounts of the department.

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

16. SALEM.—The sum of Rs. 550 (shown on the debit side of the Account Current), paid on account of compensation for compromising a Suit agreeably to Government Order, No. 1,166, dated 29th April 1869, has been expunged, the amount not having been passed for adjustment in the bills submitted by the Deputy-Conservator of Forests during the past official year, who has since been instructed to include it in his next bill. In the interim the item has been treated as an outstanding advance in the closing balance of Memorandum No. I. accompanying the accounts of this range. Mr. Cadell, the officer in charge of this range, drew from the Bank of Madras the sum of Rs. 373-6-10 prior to his departure for Europe on medical certificate, which has been included by the Assistant Conservator in charge of the Central Office in the item of "Salary of Executive Officers" on the debit side of the Account Current of the Salem Range: hence the total expenditure under the head of "Establishment" and the balance in favour of Government have been altered in the Central Office.

17. WYNAAD.—On the credit side of the account current of this range Rs. 10,793-11-4 were entered, which includes a sum of Rs. 8,300 paid by timber merchants into the Mysore Treasury, as per receipts attached to this return. The Accountant-General has, however, been requested by me to cause all payments made into the Mysore Treasury to be shown in the accounts of the Malabar District, the Collector of that district being the officer who verifies the accounts of this range. In item of "Pay of Executive Officers," Mr. Cherry, Assistant Conservator of this range, has included the consolidated travelling allowance drawn by him; but this amount has been excluded and placed under its appropriate head No. II. "Travelling Allowance of Executive Officers."

18. MEMORANDUM No. II.—Rs. 33,100, the sum embezzled by Mr. Turnbull in the Wynaad in the year 1868-69, have been included both in the opening and closing balances of this return in accordance with paragraph 3 of Government Order, dated 11th April 1870, No. 502.

19. NELLUMBUR.—The expenditure incurred on account of "Conservancy and Working" has been reduced from Rs. 11,814-14-0 to Rs. 11,813-6-0, the difference, Rs. 1-8-0, having been retrenched by the Accountant-General on account of an error in calculation in the item of felling bamboos entered in the Working Charge Bill for March 1869 of the plantation. Hence the total expenditure under "A. Conservancy and Working" as also the balance against the forest have been reduced in the Central Office, whilst the closing balance has been increased to Rs. 2,446-14-11.

20. MEMORANDUM No. II.—The opening balance has been augmented from Rs. 31,931-9-10 to Rs. 32,687-5-10 under the reasons stated in paragraph 25 of my letter, dated 28th August 1869, recorded in the Proceedings of the Board of Revenue, dated 29th November 1869, No. 8,767. The last item of Rs. 7,850-2-7, shown in the closing balance under the head of "Particulars of Stock" appears to have been entered as dead stock on account of deficiency in the stock of timber. Mr. Ferguson has been requested to afford full explanation as to the cause of so large a deficiency occurring in his stock accounts. In the interim the amount has been treated as balance of stock remaining to be adjusted in the accounts of this range.

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

Districts.	Forests.	RECEIPTS BY SALE OF TIMBER.		CHARGES.		VALUE OF STOCK ON THE 31ST MARCH 1869 AND 31ST MARCH 1870.		Net profit or loss in 1869-70, taking the stock into account.	Remarks.
		1868-69.	1869-70.	1868-69.	1869-70.	1868-69.	1869-70.		
Ganjam ...	Gumsur and Surada ...	Rs. 6,239	Rs. 8,019	Rs. 3,296	Rs. 4,427	Rs. 1,064	Rs. 1,294	3,822	* Rs. 1,545-12-0
Vizagapatam ...	Golcondah ...	378	135	905	782	.....	.....	647	and 33,100-0-0 em-
	Cuddapah ...	38,444	80,288	10,360	18,252	17,153	18,420	63,303	bezzled by Overseer
	Bellary and Cuddapah ...	.....	.....	.....	2,096	.....	.....	2,096	Turnbull out of the
	Kurnool ...	41,046	48,219	14,509	10,848	.....	1,806	36,624	sale-proceeds of the
	North Arcot ...	11,126	8,236	5,188	5,526	2,553	381	2,472	Madura and the
	South Arcot ...	3,221	4,516	3,190	2,167	619	28	2,283	Wynaad forests re-
	Madura ...	10,523	4,418	6,134	9,006	* 3,434	4,852	3,170	spectively, and de-
	Tinnevely ...	13,708	20,489	7,001	9,208	.....	353	11,634	ducted from the
	Anamallay ...	30,489	88,915	31,045	38,616	1,91,825	1,16,356	25,170	value of the stock
	Bolampatty ...	4,477	13,351	8,166	6,246	13,672	5,713	854	on 31st March
	Mudumallay ...	60,014	47,978	49,795	47,380	1,74,477	1,46,502	27,377	1869 have been
	Neigherry Sholas ...	3,681	.....	5,280	2,914	.....	.....	2,914	since added to the
	Wellington A. Plantation ...	108	.....	1,518	1,503	.....	.....	1,503	same. (Government
	Seegur and Suttiamungalum ...	23,359	21,465	7,431	10,700	19,403	17,141	8,503	Order, No. 502,
	Bhowany ...	15,856	14,377	6,046	5,623	1,526	427	7,655	dated 11th April
	Collegal ...	15,339	18,828	6,806	7,629	2,151	7,334	16,382	1870, paragraph 3.)
	Salem ...	66,820	64,707	28,421	29,641	7,711	4,004	31,359	
	South Canara ...	30,064	30,600	21,864	16,963	34,740	32,053	10,950	
	Wynaad ...	381	10,794	8,218	11,078	* 55,925	54,244	1,965	
	Nellumbur ...	15,906	10,454	17,308	18,414	32,687	29,995	10,652	
	Total ...	3,91,179	4,95,789	2,42,481	2,59,019	5,59,034	4,40,903	1,18,639	
	Pay of Conservator and Estab-	.....	.....	27,219	27,672	Deduct...	.....	27,672	
	lishment ...	.....	.....	2,69,700	2,86,691	.....	Net profit...	90,967	
	Grand Total ...	3,91,179	4,95,789	2,69,700	2,86,691	.....	Net profit...	90,967	

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

21. From the foregoing abstract it will be observed that the gross revenue derived from the different forests under Conservancy in this Presidency for the past official year amounts to Rs. 4,95,789, inclusive of the value of timber supplied to Public Departments. From this sum the outlay as also the difference in the value of timber between the stock of 1868-69 and that of 1869-70 being deducted, leaves a net profit of Rs. 90,967 in favour of Government. This amount exceeds the net income of the preceding year by Rs. 39,918. The cause of the increase is attributable to large sales of Redwood stumps from the Cuddapah forest—excess revenue realized in the Kurnool, Tinnevely, and several other forests worked under the license system, as well as to a portion of the value of timber supplied to the Bombay Marine Department in 1868-69 having been brought forward for adjustment in the accounts of the subsequent year. The cause of the decrease in the stock should be ascribed to small quantities of timber having been collected in the Anamallay, Mudumallay, and the Wynaad Forest Depôts, the felling operations in these ranges having been limited on account of the old stock not having been fully disposed of.

22. The subjoined statement exhibits the establishment and working of each forest for the past official year compared with that of 1868-69:—

B.

Districts.	Forests.	CHARGES.					
		1868-69.			1869-70.		
		Estab- lishment and Con- tingen- cies.	Working charges.	Total.	Estab- lishment and Con- tingen- cies.	Workin charges.	Total.
Ganjam	Gumsur and Sura- da	RS. 2,069	RS. 1,227	RS. 3,296	RS. 2,581	RS. 1,846	RS. 4,427
Vizagapatam	Golconda	905	.....	905	782	.....	782
	Cuddapah	6,496	3,864	10,360	8,171	10,081	18,252
	Bellary and Cud- dapah	.....	.....	.....	.....	.....	.....
	Kurnool	7,174	7,335	14,509	.....	2,096	2,096
	North Arcot	2,734	2,454	5,188	7,257	3,591	10,848
	South Arcot	2,469	721	3,190	2,793	2,733	5,526
	Madura	4,922	1,212	6,134	1,217	950	2,167
	Tinnevely	7,001	.....	7,001	6,057	2,949	9,006
Coimbatore	Anamallay	11,133	19,912	31,045	8,677	531	9,208
	Bolumpetty, etc.	2,990	5,176	8,166	14,360	24,256	38,616
	Mudumallay	17,467	32,328	49,795	3,161	3,085	6,246
Neilgherries	Neilgherry Sho- las	3,402	1,878	5,280	17,416	29,964	47,380
	Wellington A. Plantation	.....	.....	.....	282	2,632	2,914
Coimbatore	Seegur and Suttia- mungalum	.....	1,518	1,518	.....	1,503	1,503
	Bhowany	1,826	5,605	7,431	.....	.....	.....
	Collegal	2,436	3,610	6,046	1,817	8,883	10,700
	Salem	2,400	4,406	6,806	2,421	3,202	5,623
	South Canara	13,465	14,956	28,421	2,412	5,217	7,629
Malabar	Wynaad	8,417	13,447	21,864	13,429	16,212	29,641
	Nellumbur	6,007	2,211	8,218	7,634	9,329	16,963
		7,249	10,059	17,308	5,043	6,035	11,078
					6,601	11,813	18,414
	Total...	1,10,562	1,31,919	2,42,481	1,12,111	1,46,908	2,59,019
	Pay of Conserva- tor, etc.	27,219	.....	27,219	27,672	.....	27,672
	Grand Total...	1,37,781	1,31,919	2,69,700	1,39,783	1,46,908	2,86,691

23. The expenditure under the head of "Establishment" exceeds that shown in 1868-69: the increased salary of the Gumsur Forest Overseer, the employment of a 1st-class Overseer for superintending the fuel-planting operations on the North-West Line of the railway between Cuddapah and Ghooty, and to the entertainment of other additional establishments sanctioned by Government accounts for the increase under this head of service, whilst the increase under the head of "Working Charges" is due to the extensive carting of timber from the Anamallay and Mudumallay forests, as also to the working of the Redwood stumps departmentally, and to increased planting operations in the forest tracts under "Conservancy."

24. Under the above circumstances it is hoped that the Board will find the accounts of the several forests under "Conservancy" in this Presidency during the year under review correct.

ENCLOSURES Nos. 1 to 21.—Accounts Current.

With the foregoing letter the Conservator of Forests forwards the accounts of his department for the year 1869-70.

2. The accounts of each forest received from the local officers appear to have undergone careful scrutiny at the Central Office of the Conservator, and were corrected, the reasons of the correction have been given in the report. A few points, however, will be noticed below.

3. The value of certain timber supplied to Public Departments is still kept out of the accounts for want of vouchers to the extent noted in the margin. The Board dwelt on this subject in reviewing the accounts of last year, and the Government have recently passed orders* on the subject, which will prevent the recurrence of it in future.

4. In paragraph 8 of the report permission is requested to write off from the accounts of the North Arcot forest the sum of Rs. 380-13-4, being value of timber found deteriorated and unfit for use. This loss bears the rather unusual proportion of 61 per cent. to the whole value of the timber in the depôt. It is not stated in the report whether this heavy loss was owing to want of care or to accident.

5. The Neilgherry sholas and the Australian plantations passed from the charge of the Conservator to the care of the Commissioner in April 1869 under the orders of Government, dated 11th March 1869, No. 653. In addition to the charges on account of Establishment, etc., incurred from the 1st to 3rd April, the exact date of the transfer, the Conservator has included in his accounts for the

	RS.
Anamallay	9,881
Bolumpetty	686
Total...	10,567

* Dated 24th June 1870, No. 942.

	RS.
Whole value of timber	619
Value of do. sold	238
Do. of do. deteriorated	381
or 61 per cent.	

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

21. From the foregoing abstract it will be observed that the gross revenue derived from the different forests under Conservancy in this Presidency for the past official year amounts to Rs. 4,95,789, inclusive of the value of timber supplied to Public Departments. From this sum the outlay as also the difference in the value of timber between the stock of 1868-69 and that of 1869-70 being deducted, leaves a net profit of Rs. 90,967 in favour of Government. This amount exceeds the net income of the preceding year by Rs. 39,918. The cause of the increase is attributable to large sales of Redwood stumps from the Cuddapah forest—excess revenue realized in the Kurnool, Tinnevely, and several other forests worked under the license system, as well as to a portion of the value of timber supplied to the Bombay Marine Department in 1868-69 having been brought forward for adjustment in the accounts of the subsequent year. The cause of the decrease in the stock should be ascribed to small quantities of timber having been collected in the Anamallay, Mudumallay, and the Wynaad Forest Depôts, the felling operations in these ranges having been limited on account of the old stock not having been fully disposed of.

22. The subjoined statement exhibits the establishment and working of each forest for the past official year compared with that of 1868-69:—

B.

Districts.	Forests.	CHARGES.					
		1868-69.			1869-70.		
		Estab- lishment and Con- tingen- cies.	Working charges.	Total.	Estab- lishment and Con- tingen- cies.	Workin charges.	Total.
Ganjam	Gumsur and Sura- da	RS. 2,069	RS. 1,227	RS. 3,296	RS. 2,581	RS. 1,846	RS. 4,427
Vizagapatam	Golconda	905	.....	905	782	.....	782
	Cuddapah	6,496	3,864	10,360	8,171	10,081	18,252
	Bellary and Cud- dapah	.....	.....	.....	.....	.....	.....
	Kurnool	7,174	7,335	14,509	.....	2,096	2,096
	North Arcot	2,734	2,454	5,188	7,257	3,591	10,848
	South Arcot	2,469	721	3,190	2,793	2,733	5,526
	Madura	4,922	1,212	6,134	1,217	950	2,167
	Tinnevely	7,001	.....	7,001	6,057	2,949	9,006
Coimbatore	Anamallay	11,133	19,912	31,045	8,677	531	9,208
	Bolumpetty, etc..	2,990	5,176	8,166	14,360	24,256	38,616
	Mudumallay	17,467	32,328	49,795	3,161	3,085	6,246
Neilgherries..	Neilgherry Sho- las	3,402	1,878	5,280	17,416	29,964	47,380
	Wellington A. Plantation	.....	1,518	1,518	282	2,632	2,914
Coimbatore	Seegur and Suttia- mungalum	.....	1,518	1,518	.....	1,503	1,503
	Bhowany	1,826	5,605	7,431	.....	.....	.....
	Collegal...	2,436	3,610	6,046	1,817	8,883	10,700
	Salem	2,400	4,406	6,806	2,421	3,202	5,623
	South Canara	13,465	14,956	28,421	2,412	5,217	7,629
Malabar	Wynaad...	8,417	13,447	21,864	13,429	16,212	29,641
	Nellumbur	6,007	2,211	8,218	7,634	9,329	16,963
		7,249	10,059	17,308	5,043	6,035	11,078
					6,601	11,813	18,414
	Total...	1,10,562	1,31,919	2,42,481	1,12,111	1,46,908	2,59,019
	Pay of Conserva- tor, etc.	27,219	.....	27,219	27,672	.....	27,672
	Grand Total...	1,37,781	1,31,919	2,69,700	1,39,783	1,46,908	2,86,691

23. The expenditure under the head of "Establishment" exceeds that shown in 1868-69: the increased salary of the Gumsur Forest Overseer, the employment of a 1st-class Overseer for superintending the fuel-planting operations on the North-West Line of the railway between Cuddapah and Ghooty, and to the entertainment of other additional establishments sanctioned by Government accounts for the increase under this head of service, whilst the increase under the head of "Working Charges" is due to the extensive carting of timber from the Anamallay and Mudumallay forests, as also to the working of the Redwood stumps departmentally, and to increased planting operations in the forest tracts under "Conservancy."

24. Under the above circumstances it is hoped that the Board will find the accounts of the several forests under "Conservancy" in this Presidency during the year under review correct.

ENCLOSURES Nos. 1 to 21.—Accounts Current.

With the foregoing letter the Conservator of Forests forwards the accounts of his department for the year 1869-70.

2. The accounts of each forest received from the local officers appear to have undergone careful scrutiny at the Central Office of the Conservator, and were corrected, the reasons of the correction have been given in the report. A few points, however, will be noticed below.

3. The value of certain timber supplied to Public Departments is still kept out of the accounts for want of vouchers to the extent noted in the margin. The Board dwelt on this subject in reviewing the accounts of last year, and the Government have recently passed orders* on the subject, which will prevent the recurrence of it in future.

4. In paragraph 8 of the report permission is requested to write off from the accounts of the North Arcot forest the sum of Rs. 380-13-4, being value of timber found deteriorated and unfit for use. This loss bears the rather unusual proportion of 61 per cent. to the whole value of the timber in the depôt. It is not stated in the report whether this heavy loss was owing to want of care or to accident.

5. The Neilgherry sholas and the Australian plantations passed from the charge of the Conservator to the care of the Commissioner in April 1869 under the orders of Government, dated 11th March 1869, No. 653. In addition to the charges on account of Establishment, etc., incurred from the 1st to 3rd April, the exact date of the transfer, the Conservator has included in his accounts for the

	RS.
Anamallay	9,881
Bolumpetty	686
Total...	10,567

* Dated 24th June 1870, No. 942.

	RS.
Whole value of timber	619
Value of do. sold	238
Do. of do. deteriorated	381
or 61 per cent.	

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

year the estimated amount of Rs. 4,000 sanctioned for the working charges of the said sholas and plantations in the Budget of 1869-70. This appears to have been done with reference to the instructions of the Accountant-General, recorded in Government Order, No. 3,033, dated 24th November 1869. The sum of Rs. 4,000 in question is clearly no charge incurred by the Forest Department in the year 1869-70, and the Accountant-General's instructions were simply that it should be adjusted from one head to another in the accounts rendered to him. The Account Current as it stands is, therefore, incorrect, and will be returned to the Conservator, in order that the items entered in the tables A. and B. appended

to the report relating to these forests may be expunged, with the exception of the sum of Rs. 370-4-0, the actual charges incurred* on these forests by

Major Morgan from the 1st to the 3rd April 1869.

6. The new plantations along the North-West Line of railway which, under the order of Government, 28th January 1869, No. 248, have been placed under the Conservator, appear to have cost during the year Rs. 2,096. It will, of course, be some years before these begin to yield any revenue. Meanwhile it may not be out of place if in future reports the Conservator would note the total number of trees planted and the number thriving at the end of each year and the total acreage brought under planting. These facts would enable a comparison to be made from year to year between outlay and results.

7. The result of the working of the Golconda forests in the Vizagapatam District was, as usual, a dead loss of Rs. 647. The transfer of these forests to the Local Jungle Conservancy has been decided upon, but await sanction from the Government of India.

Anamallay	RS. 4,070
Wynaad	3,390
Nellumbur	2,067

† Government Order, dated 28th June 1870, No. 959.

8. The outstanding balances of advances in the three forests noted in the margin are still pretty considerable, but the Government have recently passed orders† on the subject of the balances of the first two.

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

9. The financial results of the working of the several forests during the year under review are exhibited in the following abstract, prepared from the accounts of the Conservator:—

Names of Forests.	Receipts by sale of Timber, etc., and Seignior- age.	Value of Tim- ber, etc., sup- plied to Public Departments.	Total.	Disbursements including the cost of Estab- lishment.	Balance in favour of Govern- ment.	Excess of expenditure over receipts.	Estimated value of Timber in depôts.
Ganjam—Gumsur and Surada	RS. 6,360	RS. 1,659	RS. 8,019	RS. 4,427	RS. 3,592	RS. 647	RS. 1,294
Vizagapatam—Golcondah	135	75	135	18,252	62,036	2,096	18,420
Cuddapah	80,213	237	80,288	2,096	37,371	2,096	1,806
Bellary and Cuddapah	47,982	...	48,219	10,848	2,710	...	381
Kurnool	8,236	...	8,236	5,526	2,319	...	28
North Arcot	4,516	...	4,516	2,167	...	...	4,852
South Arcot	4,418	...	4,418	9,006	...	...	353
Madura	20,489	...	20,489	38,616	50,299	...	1,16,356
Tinnevely	4,053	...	4,053	6,246	7,105	...	5,713
Coimbatore	4,208	...	13,351	47,380	598	...	1,46,502
Annamallay	10,196	...	47,978	370	...	...	...
Bolumpetty, etc.	...	...	...	10,700	10,765	370	17,141
Mudumallay	...	...	...	5,623	8,754	...	427
Neilgherry Sholas and W. A. Plan- tations	21,465	...	21,465	7,629	11,199	...	7,334
Seegur and Suttiamungalum	14,377	...	14,377	29,641	35,066	...	4,004
Bhowany	18,828	...	18,828	16,963	13,637	...	32,053
Collegal	64,133	...	64,707	11,078	...	...	54,244
Salem	21,658	...	30,600	18,414	...	284	29,995
South Canara	10,794	...	10,794	...	...	7,960	...
Wynaad	10,454	...	10,454	...	...	...	...
Nellumbur	...	...	...	...	...	...	...
Total	3,52,515	1,43,274	4,95,789	2,54,972	2,56,762	15,945	4,40,903
Deduct. Pay of the Conservator and of his Establishment, etc.	...	...	...	27,672	...	Deduct esti- mated timber in hand on 31st March 1869.	5,59,034
Excess of expenditure over receipts	...	...	...	15,945	...	Decrease...	1,18,131
Difference in the value of timber between the stock of 1868-69 and 1869-70	...	...	...	1,18,131	1,61,748	...	...
Net profit to Government	...	...	...	...	95,014	...	...

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

The main results may be summed up thus : the gross receipts, composed of, first, sale of timber for cash, Rs. 3,52,515, and second, value of timber supplied to Public Departments without cash payments, Rs. 1,43,274, amounted to Rs. 4,95,789. The gross charge composed of, first, working charge and charge on account of establishment including Conservator, Rs. 2,82,644, and, second, difference in the value of timber between the stock of 1868-69 and 1869-70, Rs. 1,18,131, amounted to Rs. 4,00,775. Thus showing an apparent profit of Rs. 95,014. The value of a large stock of timber which was supplied to the Bombay Government in 1868-69 has been credited in the accounts of 1869-70 now under review. The sums embezzled by Mr. Turnbull, erroneously written off in the accounts of the year 1868-69, have been again brought into the accounts pending the result of his trial and final orders on the subject.

10. Owing to the large stock* of timber remaining in the depôts the felling operations in the three principal forests were limited during the year 1869-70 : hence the comparative decrease in the estimated value of stock.† These large accumulations of timber, not only in these depôts but others also, suggest the necessity of some measures being adopted for their being speedily disposed of. If, as in the case of the North Arcot Depôt already alluded to in paragraph 4, the deterioration or wastage is likely to be 61 per cent., it would be economy to sell off even at a somewhat reduced price.

	Estimated value of timber in depot.
* Anamallay	Rs. 1,16,356
Mudumallay	1,46,502
Wynaad	54,244

	Rs.
† 1868-69... ..	5,59,034
1869-70... ..	4,40,903
Decrease	1,18,131

11. A so-called deficiency of stock to the value of Rs. 7,850 is reported in the Nellumbur forest. From the accounts of the forest the Board observe that this sum, namely, Rs. 7,850-2-7, is described as "Stock less felled during the year 1869-70." This is quite incomprehensible, and the Board think it highly desirable that prompt and special investigation should be made into the matter by a senior officer of the department unconnected with the range.

12. The charges of 1869-70 exceed those of the year preceding by Rs. 12,944, of which Rs. 2,090 was under Establishments, and Rs. 10,854 under Working Charges. The increase under the former head was due to revision of Establishment sanctioned for the Gumsur and Surada forests, and to the employment of a 1st-class Overseer to superintend the new plantation between Ghooty and Cuddapah. The increase under Working Charges is attributed to extensive carting of timber for the Anamallay and Mudumallay forests and to the outlay incurred in working departmentally the Redwood stumps in the Cuddapah forests.

	Establishment. Rs.	Working Charges. Rs.	Total. Rs.
1869-70... ..	1,39,871	1,42,773	2,82,644
1868-69... ..	1,37,781	1,31,919	2,69,700
	2,090	10,854	12,944

No. 259.

ORDER THEREON, 24th April 1871, No. 730.

Forests, No. 10.

THE financial as well as the general results of forest management in 1869-70, having been noted in the Order, dated

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

17th instant, No. 681, the Government will only remark on some of the special matters alluded to in the Board's Proceedings above recorded.

2. The Board point out in paragraph 4 the unusual proportion of 61 per cent., which the loss of timber in North Arcot by deterioration bears to the whole value of the timber in the depôt, and remark that it is not stated whether this heavy loss was owing to want of care or to accident. The Conservator will submit an explanation on the subject before sanction is granted for writing off the loss.

3. Sanction was granted in the Order of Government, dated 21st February 1871, No. 326, for writing off the sums embezzled by Mr. Turnbull.

4. Major Beddome will explain the large outstanding balance of Rs. 2,067 in Nellumbur, and report the steps taken by him to dispose of the large accumulations of timber in some of the depôts alluded in paragraph 10 of the Board's Proceedings.

5. The deficiency in the value of stock in the Nellumbur forest noticed by the Board in paragraph 11 was satisfactorily explained in the letter from the Conservator, dated 15th November 1870, No. 2,422, submitted by the Board with their Proceedings, dated 12th December 1870, No. 7,071.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Acting Secretary to Government.

To the Board of Revenue.
„ the Conservator of Forests.
„ the Accountant-General.

Ed. F. R. Bantleman.

Revenue Department.

W. 730.

Proceedings of the Madras Government.
Under date the 22nd April 1871.

Read the following Proceedings
of the Board of Revenue.

Submitting with remarks
Letter from Conservator of Forests
forwarding accounts of the
Several forests under Conservancy
in Madras Presidency for 1869-70.

H. E. 15th September 1870 No. 5736

The financial as well
as the general results of
forest management in 1869/70
having been ^{noted} ~~just reviewed~~

in the order dated 17th instant

No. 681, the fort will only
remark on
~~some~~ some of the ~~points~~
special matters
points alluded to in the
Board's Proceedings above
recorded.

2. The Board point out
in

Pro 21 S. 21/68 N 339-40
28 Jan 69- 286-7
11 Feb 69- 281-285
29 April 69- 1
6 Aug 69- 110-111
24 Dec 69- 282-6
8 Jan 70- 103-4
1 April 70- 1-4
11 May 70- 149-50
24 June 70- 308-9
28 July 70- 340-1

Rev. 1870. Oct
Board of Revenue,
MADRAS. N^o 2951.

PROCEEDINGS, 15TH SEPTEMBER 1870, No. 5,736.

Desp^d 27th Sept 70.
Encl.

Received 28th.

S. O. N. 730. 24th Sept 70

SEPTEMBER.

No. 5,736.

Accounts—of the several forests under conser-
vancy in Madras Presidency, for 1869-70.—Let-
ter from Conservator of Forests forwarding,
submitted to Government, with remarks.—
Accounts of Neilgherry Sholas and Australian
Plantations, returned to Conservator, for re-
vision.

No. 258

in para 4 the unusual proportion of 61 per cent, which the loss of timber in North Arcot by deterioration bears to the whole value of the timber in the depôt, and remark that it is not stated whether this heavy loss was owing to want of care or to accident. The Conservator will be required to submit an explanation on the subject before sanction ~~can be~~ granted for writing off the loss.

3. Sanction was granted in the order of Govt dated 21st February 1871, No 326 for writing off the sums embezzled by Mr Turnbull.

4. Major Hedderley will also

also explain the large outstanding balance of Rs 2067 in Mollumbor and report the steps taken by him to dispose of the large accumulation of timber in some of the depôts alluded in para 10 of the Board's Proceedings.

5. The deficiency in the value of stock in the Mollumbor Forest noticed by the Board in para 11 was satisfactorily explained in the letter from the Conservator dated 15th November 1870, No 2422 submitted by the Board with their Proceedings dated 12th Decr 1870, No 7071.

L.B.

14 Board of Revenue Sept 28
13 Conservator of Forests. V
6 Asst. Secy. D.

in para 4 the unusual proportion of 61 per cent which the loss of timber in North Arcot by deterioration bears to the whole value of the timber in the depot, and remark that it is not stated whether this heavy loss was owing to want of care or to accident. The Conservator will be requested to submit an explanation on the subject before sanction ~~can be~~ granted for writing off the loss.

3. Sanction was granted in the order of Govt dated 21st February 1871, No 326 for writing off the sums embezzled by Mr Turnbull.

4. Major Beddome will also

also explain the large outstanding balance of Rs 2067 in Nellumbor and report the steps taken by him to dispose of the large accumulations of timber in some of the depots alluded in para 10 of the Board's Proceedings.

5. The deficiency in the value of stock in the Nellumbor Forest noticed by the Board in para 11 was satisfactorily explained in the letter from the Conservator dated 15th November 1870, No 2422 submitted by the Board with their Proceedings dated 12th Decr 1870, No 7071.

L. J.

14 Board of Revenue Decr 28
13 Conservator of Forests. V
6 Acting Secy

S. P. P.

*Act of the Board
for the under Board
Revenue in Madras
Paddy for 1867-70*

*Proceedings of the Madras Government, Revenue Department,
24th April 1871.*

No. 260. Read the following Proceedings of the Board of Revenue, dated 27th February 1871, No. 867:—

Read the following letters:—

From the Acting Collector of Chingleput, to the Acting Secretary to the Board of Revenue, dated Sydapet, 9th December 1870, No. 530.

WITH reference to the correspondence noted in the margin, I have the honour to forward an original letter addressed to me by Tavasamuttu Nadan, son of Vellia Nadan, the late Abkarry Contractor of this district, together with its enclosure.

Proceedings of Government, dated 11th February 1870, No. 191.
Board's Proceedings, dated 21st May 1870, No. 3,503.

2. The enclosure above referred to is a copy of the petition which Tavasamuttu Nadan presented to the Board in June 1867, and which the Board desired me to obtain from Tavasamuttu Nadan and forward to them.

3. The petition in question does not, however, contain any information as to the grounds on which the lease was extended to the late renter.

ENCLOSURE No. 1.—Letter from Tavasamuttu Nadan,

From the Acting Collector of Chingleput, to the Acting Secretary to the Board of Revenue, dated Sydapet, 13th January 1871, No. 17.

As requested in the Board's Official Memorandum, No. 14, of the 7th instant, I have the honour to return the three petitions noted in the margin, presented by V. Tavasamuttu Nadan, and forwarded with Board's Proceedings of the 28th February 1870.

ENCLOSURES Nos. 1 to 3.—Petitions.

SUBMITTED to Government with reference to Government Order, dated 11th February 1870, No. 191.

2. In their Proceedings of the 10th September 1869, No. 6,793, the Board submitted to Government petitions from Tavasamuttu Nadan, the son of a late Abkarry Renter of the Chingleput District, and recommended that Rs. 20,000 should be granted to him on account of the Takanam Savadi Shop which was entered by mistake in the Chingleput (Madras) list when his father took the Abkarry contract for five years beginning in July 1862.

3. Government remarked that Tavasamuttu Nadan had applied for a year's extension of the lease in 1867, that it was granted to him, and that the concession was probably intended to be in full satisfaction for all the renter's alleged losses. To verify the facts they called for the petition in answer to which the extension of the lease was allowed.

4. This petition has now been produced. It is dated June 1867. In the previous year Rs. 20,000 had been offered to the renter as compensation for the