Proceedings of the Madras Government, Revenue Department,
26th October 1872.

Read the following papers :—

No. 255. From the Officiating Accountant-General, Madras, to the Secretary to Government, Revenue Department, dated Fort St. George, 9th October 1872, No. 419.

I HAVE the honour to submit for the consideration and orders of Government the Budget-estimate of the Forest Department for the ensuing official year 1873-74, which has been examined in this Office, together with a memorandum explanatory of the variations between the sums sanctioned for the current year and those proposed for 1873-74 under the head of Establishment.

2. I have also to transmit, as usual, the documents noted in the margin, furnished to me by the Inspector of Forests, as well as a copy of his letter, No. 1,457, to my address, dated the 16th ultimo. I am sorry to say that the abstract of cash-transactions has to be kept back, as the Inspector's new figures differ much from those which he gave in May, and which have been agreed with by accounts.

I.—Last sanctioned Scale of Establishment.
II.—Report on the contemplated operations for 1873-74.

3. With reference to paragraph 2 of that letter I beg to point out that in taking credit for Rs. 9,000 as the difference between the revised scale of salaries sanctioned in Financial Resolution No. 2,808, dated the 24th April last, and the present rate of pay drawn by those now on the establishment, the Inspector of Forests has reckoned upon the salary of the 1st-class Deputy-Conservator at Mudumallay at Rs. 8,400 per annum, whereas that officer at present draws a staff salary of Rs. 4,800 with Military pay and allowances, namely, Rs. 7,691, making in all Rs. 12,491. This excess, of course, by so far reduces the sum of Rs. 9,000 which the Inspector regards as a margin to meet new charges.

4. In conclusion, I beg to add that the Forest Budget and the other papers connected with it were first received in this Office on the 20th ultimo and immediately sent on to the Board for countersignature, from whence they were returned* to this Office only on the 5th instant.

* With Proceedings dated 4th October 1872, enclosed in original.

MEMORANDUM explanatory of the Variations in the Forest Budget-estimate for 1873-74, compared with the sanctioned Grant for 1872-73, under the sub-head "B, Establishment."

	Rs.
Amount proposed for 1873-74	2,16,000
Sanctioned grant for 1872-73...	1,81,000
Excess in the former ...	35,000

	Salary.		Travelling Allowance.	
	1872-73.	1873-74.	1872-73.	1873-74.
Alterations made under Financial Resolution No 2,808, 24th April 1872.	Rs.	Rs.	Rs.	Rs.
1. Inspector of Forests	12,000	14,400	4,000	3,000
2. Deputy-Conservator, Mudumallay	4,800	4,800	1,080	1,080
Military pay	7,691	7,691	.....	.....
3. Deputy-Conservator, Madura	8,400	8,400	.....	1,800
4. Do. Annamallay	8,400	4,200	.....	1,800

	Salary.		Travelling Allowance.	
	1872-73.	1873-74.	1872-73.	1873-74.
	RS.	RS.	RS.	RS.
5. Deputy-Conservator, South Canara	2,400	4,200	720	1,800
6. Do. Salem	6,000	4,200	.....	1,800
7. Do. Kurnool	2,400	5,000	720	1,800
8. Do. Tinnevelly	4,200	3,000	1,080	1,800
9. Do. South Arcot	2,400	3,000	720	1,800
10. Do. Trichinopoly	2,400	3,000	720	1,800
11. Do. Wynaad	2,400	3,000	720	1,800
12. Do. Nellumbore	3,600	3,600	720	1,200
13. Do. North Arcot	2,400	3,000	720	1,800
14. Do. Cuddapah	2,400	3,000	720	1,800
15. Probationary Assistants, Nellambore	.....	1,800	.....	1,440
16. Do. Cuddapah	.....	1,800	.....	1,440
17. Do. Bhowany	.....	1,800	.....	1,440
18. Supernumerary	3,000	3,000	.....	1,800
	74,891	80,891	11,920	31,200
Reserve provided for by the Inspector of Forests to meet the eventual increase according to the revised scheme.	.....	9,000	.....	.....
	74,891	89,891	.....	.....
Excess under salary as above	.....	.....	.....	15,000
Do. under travelling allowances	.....	.....	.....	19,280
Additional establishment for the North and South Arcot forests and the Railway Fuel Plantations in Trichinopoly, Tanjore, and Madura, sanctioned in Financial Department Order No. 826, dated 9th July 1872 ...	.....	.....	85	.....
Salary and travelling allowance of a 3rd-class Forester employed temporarily in the Railway Fuel Plantations at Tinnevelly in lieu of a Sub-Assistant Conservator provided for in the Statement of Fresh Charges for June 1871	.....	.....	75	.....
Difference between Rupees 142 entered provisionally in the Budget-estimate for 1872-73 on account of pay of the establishment of the Mettapolliem Forest, and Rs. 144 finally sanctioned on that account in Financial Resolution No. 1,519, dated 29th February 1872 ...	.....	.....	2	.....
	.....	.....	162	.....
Deduct—				
Excess provision in the Budget-estimate for 1872-73 on account of travelling allowances of two 3rd-class Foresters in the Railway Fuel Plantations in Trichinopoly, etc....	.....	.....	30	.....
	.....	.....	132	.....
Or per annum	.....	.....	.....	1,584
Deduct—				
Decrease in the provision for Contingencies	.....	.....	.....	864
Net—				
Excess provision in the Estimate for 1873-74 under B, Establishment	.....	.....	.....	35,000

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	Salary.		Travelling Allowance.	
	1872-73	1873-74.	1872-73.	1873-74.
Comparison with the last Scale of Establishment.	RS.	RS.	RS.	RS.
Total amount as per last scale of establishment of the Inspector of Forests, dated 16th September 1872, Rs. 16,077-6-6 per mensem, or per annum, say	.....	.....	.....	1,92,929
Travelling allowance of the office establishment of the Inspector of Forests not included in the above return.	.....	.....	.....	200
Pay and batta of a Dresser for the Annamallay forest not included in the above return...	.....	.....	.....	333
Mileage allowance of the Inspector of Forests not included in the above return	.....	.....	.....	600
Salary and travelling allowance of a Supernumerary from England not included in the above return	.....	.....	.....	4,800
Contingent charges, less house-rent Rs. 720, not included in the above return	.....	.....	.....	8,138
Reserve provided by the Inspector of Forests to meet increases to salary according to the scale sanctioned in the Financial Resolution of the Government of India, No. 2,663, dated 11th September 1872	.....	.....	.....	9,000
Total amount provided in the Budget-estimate for 1873-74 under B, Establishment	.....	.....	.....	2,16,000

(Signed) R. TAYLOR,
Officiating Accountant General.

ENCLOSURE No. 1.

From the Officiating Inspector of Forests, to the Accountant-General, Fort St. George, dated Ootacamund, 16th September 1872, No. 1,457.

ADVERTING to the Standing Orders of the Government of India, No. 5 of 1861, on the subject of the Forest Budget-estimate, I have the honour to submit herewith the estimate of this department for the ensuing official year, together with the accompaniments named in the margin.

I.—Copy of the last sanctioned Scale of Establishments.
II.—Report on the contemplated operations, etc., for the official year 1873-74.
III.—Annual Abstract of Cash Accounts of the Forest Department for 1871-72.
IV.—Annual Administration Report for 1871-72.

2. The first of the foregoing returns includes the pay and allowances of the officers recently re-appointed by Government to grades higher and similar to those previously held by them. These appointments will differ therefore, in a great measure, from the scale authorized by the Government of India in their Proceedings dated 24th April 1872, No. 2,808, communicated in G. O. dated 14th May 1872, No. 783, as particularised below :—

Scale sanctioned by the Government of India.	RS.	*Appointments notified by the Madras Government in the "Fort St. George Gazette," dated 20th August 1872, page 2.*	RS.
1 Inspector of Forests	1,200	1 Inspector of Forests	1,200
1 1st-class Deputy, at Rs. 700 each.	1,400	2 1st-class, Deputy, at Rs. 700 each.	1,400
2 1st-class Deputy, at Rs. 500 ,,	1,000	3 3rd ,, ,, 350 ,,	1,050
3 2nd ,, ,, 350 ,,	1,050	8 4th ,, ,, 250 ,,	2,000
4 3rd ,, ,, 250 ,,	1,000		5,650
4 4th ,,		3 Probationers, ...	450
	6,500		6,100
4 Probationers, ,, 150 ,,	600	Savings...	1,000
Total...	7,100	Total ..	7,100

It will be thus seen that a saving of Rs. 1,000 per mensem has been effected from the amount sanctioned by the Government of India, from which the pay of a trained officer to be sent out to the Forest Department of this Presidency by the Secretary of State for India by the end of the current year should be deducted, whilst the net saving of Rs. 750 has been provided for under the head of "Pay of Executive Officers" to meet the increased salary of the present incumbents on promotion or the salary of the Additional Probationary Assistants.

3. The second and third documents having been accurately prepared at the Central Office call for no remark; but as for the Annual Administration Report that document will be forwarded to the Government of India direct by the Madras Government agreeably to G. O. dated 25th October 1871, No. 1,858.

4. I shall now proceed to explain the cause of the diminution in the Actuals of revenue and expenditure in comparison with the Estimates, and to briefly notice the Regular and Budget-estimates.

5. ACTUALS.—Under the explanation given by the Conservator of Forests in paragraph 5 of his letter to your address, under date the 18th September 1871, No. 485, the estimated income for 1871-72 has been reduced to Rs. 4,50,000, against which a sum of Rs. 4,18,882 has been credited in the treasury accounts by the sale of timber from Government depôts and by the collection of seigniorage on timber removed by merchants and wood-cutters under the Conservancy Rules, which includes also the value of the timber supplied to the Public Works and Ordnance Departments in the Madras and Bombay Presidencies, as well as to the Bombay Marine. There would have been a surplus over the estimated income had there been a good demand for timber stored in the Mysore and Coast depôts from Mudumallay, Annamallay, Nellumbore, and Wynaad forests. The redwood market also was very dull last year. Hence the full estimated amount was not realized as anticipated.

6. EXPENDITURE UNDER "A, CONSERVANCY AND WORKING."—Against the expenditure of Rs. 2,00,000 entered in the Regular Estimate for 1871-72 for the reasons given by Major Beddome in paragraph 5 of his letter above quoted, a sum of Rs. 1,94,814 has been expended, thus leaving Rs. 5,186 unexpended.

7. "ESTABLISHMENT AND CONTINGENCIES."—The Estimate under "Establishment and Contingencies" for 1871-72 was also reduced to Rs. 1,68,620 under the circumstances stated by the Conservator in paragraph 7 of his letter alluded to above, but the Actuals do not amount to more than Rs. 1,50,902, which leaves a saving of Rs. 17,718. The cause of the saving is attributable to the employment of three 3rd-class Assistants in lieu of two 2nd-class and one 3rd-class Deputy-Conservators, who were absent on sick leave in Europe, of whom one has since died and the second resigned the public service, whilst the third is still absent on sick leave in Europe.

8. REGULAR ESTIMATE.—The Budget-estimate for 1872-73 having been carefully prepared, it is unnecessary to make any revision either in the revenue or expenditure under "A, Conservancy and Working" and "B, Establishment and Contingencies;" corresponding amounts have therefore been given in the Regular Estimate under the under-mentioned heads :—

	RS.
Revenue	4,50,000.
Expenditure	2,00,000
Establishment and Contingencies.	1,81,000
	3,81,000.

9. BUDGET-ESTIMATE.—The estimated income for 1873-74 has been exhibited at Rs. 4,90,000, which exceeds the Regular Estimate by Rs. 40,000. As extensive operations are proposed to be carried out in several ranges under the circumstances stated in the accompanying contemplated report on forest operations, it is hoped that the amount will be fully realized.

10. EXPENDITURE.—The Estimate under this head is shown at Rs. 2,41,600, which is in excess of the Regular Estimate by Rs. 41,600. As the forests will be placed under the management of the Collectors of districts agreeably to the reorganization of the department sanctioned by the Government of India, the sum now provided for will be expended in felling and planting. The minor Estimates of the Forest Officers have already undergone curtailment in this Office under "Conservancy and Working," and hence the Estimate in question should remain undisturbed.

11. ESTABLISHMENT AND CONTINGENCIES.—The full amount of the pay of the officers recently re-appointed, as well as that of a supernumerary expected to arrive from England by the end of the current year, together with the cost of establishment and contingencies, have been provided for in the total amount of Rs. 2,16,000 given under this head, which is in excess of the Regular Estimate by Rs. 35,000.

12. The anticipated financial results are as follow :—

		RS.
Receipts		4,90,000
A, Conservancy and Working	2,41,600	
Establishment and Contingencies	2,16,000	
		4,57,600
Surplus		32,400

13. As the Budget-estimate of the Forest Department of this Presidency for 1873-74 is required to be submitted to the Government of India by the 1st of October next, I request that you will be good enough to pass the items as far as the Actuals are concerned, and forward it to Government together with the other accompaniments. Owing to the late changes which have taken place in the department, the compilation of this document in the revised printed form was delayed. I trust that the Board, under whom the Central Office will be transferred with the Assistant in charge, will, in future, submit the Budget-estimate of the Forest Department within the time prescribed by the Government of India.

Report on the contemplated Operations of the Forest Department for the year 1873-74.

CENTRAL OFFICE.—In the Estimate for 1873-74 the pay of the Inspector of Forests has been exhibited at Rs. 1,200 per mensem, agreeably to the Resolution of the Government of India, Financial Department, dated 24th April 1872, No. 2,808, communicated in G. O. of the 14th May 1872, No. 783.

2. The second item of Rs. 9,000, given under "Pay of Executive Officers," refers to the temporary saving effected from the scale recently sanctioned by the Government of India, the total grant not having been entirely absorbed by the re-appointment of Forest Officers notified in the *Fort St. George Gazette*, dated 16th August 1872.

3. The pay of the supernumerary, entered in the Budget and Regular Estimates agreeably to paragraph 4 of Government Order No. 1,858, dated 25th October 1871, has also been exhibited in the Estimate for 1873-74, as one of the twelve men, who has been trained in forestry in Europe, is expected* to be sent out for the Forest Department of this Presidency by Secretary of State for India by the end of the current year, though the former supernumerary, Mr. Peet, has been since promoted a 4th-class Deputy-Conservator in charge of the Wynaad forests in which provision has been made for his pay.

* G. O. No. 982, dated 26th June 1872.

4. The salary of the Assistant Conservator hitherto in charge of the Central Office was included under the head "Pay of Executive Officers," but the amount has now been provided for separately, namely, "Pay of Uncovenanted Assistant," agreeably to paragraph 9 of Government Order dated 20th August 1872, No. 1,238.

5. *Travelling Allowance.*—The sum of Rs. 3,000, entered under Item No. 1. on account of the travelling allowance of the Inspector of Forests, includes the additional sum of Rs. 600 on account of the mileage to be drawn by that officer whilst travelling on duty either by rail or dawk in the plains.

6. Rs. 1,800 are given under Item No. 2, "Executive Officers," as travelling allowance of the supernumerary referred to in paragraph 3 above.

7. The travelling batta to be paid to the draughtsman attached to the Office Establishment of the Inspector of Forests has also been estimated as usual under Item No. 3, "Subordinate Establishment."

8. *Contingencies.*—The Estimate under this head includes the value of the Service Postage labels, contingent expenses, and office-rent; the latter having been sanctioned by Government in their Proceedings dated 14th September 1871, No. 1,596, which has since been confirmed by the Government of India in their Resolution embodied in Government Order dated 14th March 1872, No. 450.

9. Golgondah—*Expenditure.*—The establishment under "A, Conservancy and Working" remains undisturbed, as no felling will be carried out in this range. It is desirable, therefore, to enter only Rs. 100 to meet the carriage-hire of confiscated timber for sale at the depôt, which has accordingly been shown both in the Regular and Budget-estimates. There is no likelihood of the demand for timber increasing to any appreciable extent for several years to come. Hence the Actuals under Item No. 1 have been greatly diminished.

10. Gumsur and Suradah Forests—*Revenue.*—The Regular Estimate has been reduced to Rs. 4,500 with reference to the Actuals shown in this range, whilst corresponding figures have been given in the Budget-estimate for 1873-74.

11. Kurnool—*Revenue.*—The Regular and Budget-estimates of this range have been entered at Rs. 35,000 which is less by Rs. 5,000 than the Estimate for 1872-73, though the former item nearly corresponds with the Actuals. The cause of the decrease is owing to the dull state of the market and to the completion of the works of the Irrigation and Canal Company and those of the Railway at Bellary.

12. *Establishment.*—The Government having re-appointed the officers of the Forest Department under the re-organization scheme, sanctioned by the Government of India under date the 24th April 1872, No. 2,808, recorded in Government Order of the 14th May 1872, No. 783, the increased pay and travelling allowance of the officers in the several grades have been exhibited in the Budget-estimate of their respective ranges as particularised below :—

Mudumallay	1st-class	Deputy-Conservators.
Madura		
Annamallay	3rd-class	do. do.
South Canara		
Salem		
Kurnool	4th-class	do. do.
Tinnevelly		
South Arcot		
Trichinopoly		
Wynaad		
Nellumbore		
Cuddapah		
North Arcot		

Probationers.

Nellumbore	1
Cuddapah	1
Bhowany	1

13. Cuddapah—*Revenue.*—As there is always a good demand in the market for redwood stumps, roots, and posts, the revenue both in the Regular and Budget-estimates have been entered in excess of the Actuals given under Item No. 1. The income under Item No. 2 will be obtained chiefly by supplying fuel to the Locomotive Department of the Railway. It has been proposed to collect and store another year's supply of fuel to meet the future wants of that department which will consume the present large stock by the end of the current year.

14. *Expenditure.*—Mr. Yarde has estimated under the several classified items a sum of Rs. 28,150, which is far in excess of the Actuals, namely, Rs. 14,833. His Estimate has, therefore, been reduced to Rs. 20,000, which provides for the collection of redwood posts, stumps, and roots

as well as for felling and storing timber in the Government depôt and for meeting the demands of the Public Works Department, the merchants, and others. It also includes the contemplated expenditure for extending the plantations along the north-west line of railway between Balapully and Ghooty and for surveying and improving the foot-paths and cart-roads in the jungles, etc.

15. North Arcot—*Revenue.*—Ever since the Deputy-Conservator in charge was transferred to this range from the Kurnool forests departmental felling of sandalwood, redwood posts, stumps, and roots was introduced, though his predecessor never undertook the execution of such works. When Mr. Yarde had the general supervision of these forests a depôt was opened at Vellore in which he collected several kinds of timber for sale in the market, but the experiment proved a failure, and the loss sustained was ordered to be written off to "Profit and Loss" agreeably to G. O. dated 30th June 1871, No. 1,138. The course now adopted by the officer in charge in felling and storing timber in the Government depôt appears judicious, and it is hoped that the estimated income will be fully realized. The amount has therefore been allowed to stand.

16. *Expenditure.*—There are at present six plantations aggregating 1,000 acres, and in compliance with the orders of Government No. 609, dated 16th April 1872, 1,000 more acres have been selected.

The total area will then aggregate 2,000 acres which will contain about 200,000 trees. Under the above circumstances the amount of the estimate given by Mr. Sheffield under Item No. 6, namely, Rs. 6,000, remains undisturbed.

17. *Establishment.*—Rs. 25 and 12, the pay of a Writer and Gumastah, sanctioned by the Government of India in their Proceedings dated 9th July 1872, No. 826, communicated in Government Order dated 22nd July 1872, No. 1,105, have been entered under Item "*b*, Executive Office Establishment."

18. Salem—*Revenue.*—The officer in charge of this range states that departmental felling will be gradually introduced throughout the entire district, and that the Estimate will not exceed Rs. 12,000 against the Actuals of Rs. 10,610, though the sale of sandalwood alone from the Denkincottah and Tripatore depôts will realize this amount, whilst Rs. 30,000 have been estimated in Item No. 2 against the Actuals of Rs. 62,886. It will be thus seen that the above Estimates have been given far below the Actuals. Mr. Brougham's calculation appears to be erroneous. As extensive felling is proposed to be carried out in this range, the income should at least be estimated at Rs. 24,000 in Item No. 1, which has accordingly been entered by the officer in charge of the Central Office. The total Estimate has, therefore, been augmented from Rs. 58,600 to Rs. 70,000, the latter being still less by Rs. 5,503 than the Actuals.

19. *Establishment.*—As this is a very valuable forest, the services of a 1st-class Deputy-Conservator should be placed in charge of this range; but provision having been made in the Madura District for the pay and travelling allowance of Captain Campbell-Walker agreeably to paragraph 6 of Government Order dated 20th August 1872, No. 1,238, the pay and travelling allowance of Lieutenant Williams, 3rd-class Deputy-Conservator, have been entered in this range.

20. South Arcot—*Establishment.*—The revenue being small the amount does not justify the employment of a 4th-class Deputy-Conservator. One of the Probationary Assistants can, with advantage, be placed in charge of this range. The Government, in paragraph 6 of their Proceedings dated 20th August 1872, No. 1,238, have directed that the districts and head-quarter stations of the forest officers now graded as Deputy-Conservators should remain unchanged, it is not desirable therefore to show the pay of the officers of the different grades in accordance with the resources of each range.

21. *Establishment.*—In Item B. the salary of the two Gumastahs sanctioned by the Government of India in their Proceedings embodied in Government Order dated 22nd July 1872, No. 1,105, has been estimated for 1873-74.

22. Trichinopoly, Tanjore, and Madura Plantations and Reserves—*Revenue.*—Lieutenant Williams states that a revenue of Rs. 8,000 will be realized by the sale of firewood, etc.,

to be felled from the padugay jungles. As there is no data on which to test the accuracy of that officer's estimate, it has been allowed to stand.

23. *Expenditure.*—The Deputy-Conservator has estimated the expenditure at Rs. 22,500, which has been reduced to Rs. 16,000 against the Actuals of Rs. 6,300, and which will meet the cost of felling in the Lalpettah reserves and clearing padugay jungle along the banks of the Cauvery in the Trichinopoly and Tanjore Districts, as well as reserving and planting 8 square miles agreeably to G. O. dated 28th July 1870, No. 1,124, in addition to those already brought under reserve.

24. *Establishment.*—Under this head the pay of the two Gumastahs, sanctioned by the Government of India in their Proceedings dated 9th July 1872, No. 826, for the establishment of this range, has been provided for in the Estimate for the next official year. Mr. Williams states that Rs. 280 have been shown under Item No. 4 "Forest Conservancy Establishment," to meet the wages of an extra Maistry and Watchmen to superintend the plantations and reserves. The amount not having received the previous sanction of Government has been expunged.

25. Madura—*Revenue.*—The forest-tract in Serumallay in the Dindigul Taluq having been made over to the Forest Department, Mr. Williams believes that the revenue would be augmented from Rs. 15,000 to Rs. 26,000. The Estimate has, however, been reduced to Rs. 20,000, though the latter sum greatly exceeds the Actuals, namely, Rs. 14,657.

The revenue of this range would hardly cover the salary of a 1st-class Deputy-Conservator provided for in this range. It is desirable therefore that this forest should be placed under the supervision of a Probationary Assistant.

26. *Expenditure.*—Mr. Williams estimated under "A, Conservancy and Working" a sum of Rs. 14,000 against the Actuals of Rs. 5,172; the amount has been reduced to Rs. 12,000 which will cover the cost of the works proposed to be carried out on contract in the lower Pulneys, Cumbum Valley, and Serumallay.

27. Tinnevelly—*Revenue.*—Mr. Hayne having consulted the Collector of his District regarding the Budget-estimate states that on the re-organization of the department the Collector proposes to remodel the whole system which will result in a considerable diminution of revenue. The Deputy-Conservator proposes, however, to fell timber at a lower rate, and sell it at Rs. 1-2-0 instead of Rs. 1-8-0 per cubic foot, and expects to realize Rs. 12,500 in Item No. 1 and Rs. 13,000 under Item No. 2 on timber, firewood, charcoal, to be removed by merchants and others under the Conservancy Rules. These two items amounted in the aggregate to Rs. 25,500. As the Collector intends remodelling the working of the forests by which the revenue would be greatly affected, it is necessary to reduce the Estimate under these heads to Rs. 20,000, whilst Rs. 6,000 shown under Item No. 6 can be allowed to stand.

28. *Expenditure.*—For the foregoing reasons the Estimate given by the Deputy-Conservator under "Conservancy and Working" has been reduced from Rs. 19,438 to Rs. 15,000.

29. *Establishment.*—In Items Nos. 1 and 2 the pay and travelling allowance of the 3rd-class Overseer employed in lieu of the Sub-Assistant Conservator have been entered agreeably to G. O. dated 11th June 1872, No. 918. Mr. Hayne has exhibited the grant of double travelling allowance to the Overseer in question, which has been struck out in the absence of the requisite authority for the change referred to.

30. Annamallay—*Revenue.*—The revenue has been estimated lower than that given for the current year. The market being dull the sales will not realize more than Rs. 60,000 which exceeds the Actuals by Rs. 3,183.

31. *Expenditure.*—Mr. Douglas's Estimate under Item No. 1 has been reduced from Rs. 20,000 to Rs. 10,000, which will cover the cost of felling and carriage of timber on requisitions from the Public Works and Ordnance Departments of the Madras and Bombay Presidencies; but in the absence of indents no portion of the amount will be expended until the stock, valued Rs. 1,37,571 on the 31st March last, is disposed of. The Experimental Teak Plantation formed some time since in this range having proved unsuccessful owing to the roots having been attacked by grubs, it is necessary, in order to prevent further destruction, to deluge the seed-beds with water as is done at Nellumbore. In that case the beds should be raised 6 inches high from the ground by a wall of 3 inches high to retain the water, and thus the grubs would be exterminated. If the experiment proves successful Mr. Douglas should form Teak Plantations on the Annamallay Hills as the indigenous trees are fast disappearing by the use of the axe for the last twenty years. The Estimate under the head No. VI. has therefore been raised to Rs. 12,000.

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32. *Establishment.*—This range having been placed in charge of a 3rd-class Deputy-Conservator, his pay and allowance have been entered in the establishment in lieu of those of a 2nd-class Deputy given in the Budget-estimate of the current official year.

33. Bolumputty and Sholacaray.—The Sholacaray range, which has been hitherto worked together with Chenat Nair, has been amalgamated with that of Bolumpatty as far as the geographical position of the tracts is concerned. The revenue as well as the cost of the establishment has therefore been provided for in the Estimates of this range to which a portion of the Chenat Nair Forest Establishment, consisting of one Overseer on Rs. 80+30 and two Peons on Rs. 6 each, have also been transferred. Hence the increase in the revenue and expenditure and establishment.

34. Mettapolliem—*Revenue.*—Owing to the extension of the railway line between Potanur and the foot of the Nilgiri Hills, the Mettapolliem forests at the foot of the ghaut have been brought under conservancy agreeably to Government Order dated 14th June 1871, No. 1,055. The Regular and Budget-estimates, therefore, show entries of Rs. 2,000 and Rs. 3,000 respectively.

35. *Expenditure.*—Pending the transfer of the Mettapolliem forests to the Special Department from the management of the Commissioner of the Nilgiris the Estimate under "Conservancy and Working" was included in the Bhowany Range, and which has now been transferred to Mettapolliem forests.

36. *Establishment.*—The pay and travelling allowance of the establishment of this range have been sanctioned by the Government of India in their Resolution dated 29th February 1872, No. 1,519, recorded in Government Order of the 20th May 1872, No. 485, which have been accordingly shown in the accompanying scale of establishment.

37. Sigur and Sattiamangalum and Bhowany.—These valuable sandalwood forests in the Coimbatore District are being worked under the supervision of Colonel Morgan, 1st-class Deputy-Conservator; the revenue realized therefrom always leaves a large surplus after covering the cost of the establishment and working charges.

38. Wynaad—*Revenue.*—The market at the Wynaad and Mysore being very dull, Mr. Peet's Estimate has been reduced from Rs. 16,000 to Rupees 14,000 which, it is hoped, will be fully realized from the depôt about to be opened out at Tellicherry and from the periodical sales of timber to be held at Mysore.

39. Chenat Nair Forest—*Revenue.*—Good timber of every kind having been cleared previous to this range being placed under forest conservancy, it is very desirable to give it rest for a few years. The jungle and other kinds of fuel can, however, be felled and supplied to the Locomotive Department of the Railway as suggested by the Collector of Malabar. Hence a small amount of revenue has been shown both in the Regular and Budget-estimates.

40. *Expenditure.*—A sum of Rs 1,200 has been entered under Item No. 7 for removing creepers and for the supply of fuel to the Locomotive Department of the Railway. Rs. 300 and Rs. 500 have also been exhibited under Items Nos. 8 and 10 for surveying and repairing roads.

41. *Establishment.*—A 2nd-class Overseer and two Peons having been transferred to the Sholacaray range as stated in paragraph 33 above, the pay of one Gumastah and three Peons only have been retained in this range, which small establishment will quite suffice to conserve the tracts of these forests.

42. Mudumallay.—To cart 30,000 cubic feet of teakwood to Mysore from the Forest depôt at Mudumallay for the periodical auction-sale. To cart 10,000 cubic feet of teakwood to Ootamund for the supply of Department Public Works and for sale to the public. To plant twelve acres with teak and to bring in all the remaining timber to Karkanah depôt, amounting to 10,000 cubic feet.

43. BHOWANY.—To fell 3,000 maunds of sandalwood. To deliver 5,000 tons of fuel to the railway.

To cut and prepare 5,000 tons more. To fence in certain reserves for railway-fuel, and to cut and widen the channel near Narringapett. Also to fell 3,000 cubic feet of timber for supplying the public.

44. COLLEGAL.—To fell 3,000 maunds of sandalwood. To plant fifty acres with sandalwood, and to fence in certain reserves of sandalwood trees. Also to fell 3,000 cubic feet of timber to supply the public.

45. NELLUMBORE—*Revenue.*—Mr. Ferguson, who is in charge of this plantation, has entered in the Estimate as income Rs. 26,000 for 1873-74 against the Actuals of Rs. 8,409. His Estimates are generally very high, but the sums realized by sales hardly amount to one-third of the estimated revenue, though a large stock of teak and blackwood felled at considerable expense to the State in previous years is lying rotting and over twenty-five per cent. are being deducted annually on account of depreciation of stock. Under the foregoing circumstances, the Estimate of this range has been reduced to Rs. 15,000, though the Actuals of the past five months amount only to Rs. 249 against the actual charge of Rs. 13,296 incurred under "A, Conservancy and Working."

46. *Expenditure.*—As timber to the value of Rs. 30,255 is lying at the Calicut depôt, felling and floating should, for the present, be suspended until the stock now on hand is fully disposed of. Hence the sum of Rs. 6,000 provided for under Item No. 1 has been expunged, whilst the other item for planting, etc., are increased.

47. The cause of the increase in the Regular Estimate is attributable to the transfer of funds from one range to another when it was anticipated that the Estimate for the current year would be exhausted.

48. SOUTH CANARA.—The amount of the Estimate for 1873-74 shows an excess of Rs. 3,911 over the Actuals, namely, Rs. 41,189, but the firewood jungles which are now under the management of the Collector will, when amalgamated with the Forest Department, realize an income of not less than Rs. 4,000. Hence the Estimate of this range, namely, Rs. 45,000, will be fully realized.

OOTACAMUND,
16*th September* 1872.

(Signed) H. R. MORGAN, Lieut.-Colonel,
Officiating Inspector of Forests.

(Signed) J. GROSE,
Secretary to the Board of Revenue.

Proceedings of the Board of Revenue, dated 4th October 1872.

Read letter from the Accountant-General, dated 21st September 1872, No. 4,662, forwarding a letter from the Inspector of Forests and its accompaniments to be countersigned and returned to his Office as early as possible.

THE Budget-estimates prepared by the Inspector of Forests for 1873-74 are carefully drawn up, and will be returned by the Board to the Accountant-General, duly countersigned, with the following observations :—

2. The receipts are estimated at Rs. 4,90,000 against an expenditure of Rs. 4,57,600. Both are in excess of the Regular Estimates for the current year 1872-73, the receipts by Rs. 40,000, and the expenditure by Rs. 76,600.

3. *Receipts.*—The increase occurs in many ranges, the largest item being Rs. 10,000 in the district of Salem. The range officer did not reckon on any increase, but the Inspector of Forests gives good reasons for expecting an increase of at least Rs. 10,000. Even if this is obtained, the receipts will be Rs. 5,503 less than the Actuals of 1871-72.

4. In the Trichinopoly range an increase of Rs. 6,000 is expected on the Range Officer's assurance which cannot be checked.

5. In Tinnevelly the Inspector has reduced the Estimates of the Range Officer by Rs. 5,500 in receipts and by Rs. 4,438 in working charges on the ground that the Collector of the district proposes to remodel the working of the forests ; but the Estimate of receipts sent by the Collector to the Board is Rs. 2,000 in excess of that of the Range Officer, while his Estimate of working charges is nearly the same as the Range Officer's.

6. The Board are disposed to think that the Estimates of the Range Officer which are confirmed by those of the Collector may be accepted.

7. As regards the charges more than half the increase is under Working Charges, and the remainder under Establishment and Office Contingencies.

8. The increase under Working Charges, like that under Receipts, is spread over a number of districts, and calls for no special remark.

9. Under the item "Pay of Executive Officers" the Inspector has provided Rs. 9,000, being the sum still available out of the amount sanctioned by the Government of India to meet any increase that may be allowed in the pay of the present incumbents, "or the salary of the additional Probationary Assistants." The Board are not in a position to determine whether this provision is necessary.

10. There are a few clerical errors on the papers.

11. In paragraph 18 of the report on the contemplated operations of the Forest Department the Actuals for 1871-72 of Item No. 2 in Salem are stated to amount to Rs. 62,886, but the correct sum is Rs. 49,425.

12. In paragraph 25 of the same report the Estimate of receipts in Madura is stated to exceed the Actuals by Rs. 14,657. The word "by" should be omitted.

13. No figures have been entered in the columns of Actuals, etc., against the salary of the Uncovenanted Assistant. The entries in this part of the Budget must be corrected as shown in pencil.

No. 256. From the Officiating Accountant-General, Madras, to the Secretary to Government, Revenue Department, Fort St. George, dated 12th October 1872, No. 427.

IN continuation of my letter No. 419, dated the 9th instant, I have the honour to forward an amended annual abstract of the cash-transactions of the Forest Department for the year 1871-72, duly verified with the books of this Office.

No. 257. ORDER THEREON, 26th October 1872, No. 1,492.

Forest, No. 14.

THE Officiating Accountant-General submits, with his letters above recorded, an amended abstract of the cash-transactions of the Forest Department for the year 1871-72, duly verified with the books of his Office; and the Budget-estimate for 1873-74, which has also been examined in his Office, together with a memorandum explanatory of the variations under Establishment between the current year's grant and that proposed for 1873-74.

2. The abstract of cash-transactions shows that the income during the year 1871-72 amounted to Rs. 4,18,891, including a sum of Rs. 30 short credited in 1870-71, and that the expenditure amounted to Rs. 3,46,911. These figures do

not tally with the figures entered in the Budget-estimate under the head of "Actuals" for 1871-72, namely :—

	Rs.
Receipts	4,18,882
Expenditure	3,45,716

The difference is due probably to the circumstance mentioned in the concluding sentence of paragraph 2 of the Officiating Accountant-General's letter dated the 9th instant, No. 419, but this should have been explained.

3. The Budget-estimate for 1873-74 has been, as remarked by the Board of Revenue, carefully drawn up. The receipts are estimated at Rs. 4,90,000 against Rs. 4,18,882, the Actuals for 1871-72, and Rs. 4,50,000, the Estimate for 1872-73; the probable increase being Rs. 71,118 and Rs. 40,000, respectively. The report on the contemplated forest operations indicates that operations on a more extended scale will be carried out during 1873-74, and that there is every likelihood of the estimated revenue being realized. The Governor in Council resolves therefore to accept the Estimate.

Receipts.	Rs.
Actuals, 1871-72	4,18,882
Budget-estimate for 1872-73 ...	4,50,000
Regular Estimate for 1872-73 ...	4,50,000
Proposed Estimate for 1873-74 ...	4,90,000

4. The working charges under the several heads aggregate Rs. 2,41,600, the Actuals for 1871-72 being Rs. 1,94,814, and the Estimate and Regular Estimate for 1872-73, Rs. 2,00,000. There is an increase in the charges as in the receipts due, as above observed, to proposed extension of forest operations. The allotments appear to have been fixed after due deliberation. In the forests named in the margin the charges exceed the anticipated receipts to the extent noted. The excess against the Golcondah and Chenat forests calls for no remark. In North Arcot it is proposed to take up 1,000 acres in addition to the area (1,000 acres) already planted out. In South Arcot the excess is due partly to an increase under the head of Felling, Cutting, etc., and partly to an increase under Establishment. In Trichinopoly it is proposed to fell the Lalpettah reserves, clear the jungle along the banks of the Cauvery in the Trichinopoly and Tanjore Districts, and plant out 8 square miles of additional land. In Madura, to work the forests in the Lower Pulneys, Cumbum Valley, and Seruvallay, on a larger scale by contract. At Mettapolliem the newly formed forest-reserves having been entrusted to the special department, expenditure will be incurred on their account. At Bhowany, besides felling more sandalwood and fuel to meet the demands of the public and the railway, certain fuel-reserves will be fenced in and the channel near Narringapett widened. In Wynaad the excess over receipts is due to the sanctioned

Expenditure. *Conservancy and Working.*	Rs
Actuals, 1871-72	1,94,814
Estimate for 1872-73	2,00,000
Regular Estimate for 1872-73 ...	2,00,000
Proposed Estimate for 1873-74 ...	2,41,600

	Excess. Rs.
Golcondah	650
Chendragherry, Vellore, and Polur ...	400
South Arcot	5,500
Trichinopoly	17,600
Madura	6,800
Mettapolliem	1,800
Bhowany...	9,350
Wynaad	550
Chenat Nair	420
Nellumbur	17,500

increase in the pay and travelling allowance of the executive officer. In Nellumbur, consequent on a large supply of timber being on hand, the charge for felling, etc., has been omitted from the Estimate and that for "Plantations" increased.

5. The district of Madura contains much valuable forest along the ghauts which needs to be developed, and the Governor in Council cannot approve the suggestion to place the range under a Probationary Assistant instead of a 1st-class Deputy-Conservator.

6. The cost of the establishment, including travelling allowance and contingencies during 1873-74, is estimated at Rs. 2,16,000 against Rs. 1,81,000, the Estimate for 1872-73. The excess is due to the re-organization of the upper grades of the department recently sanctioned* by the Government of India, and is sufficiently explained in the memorandum (explanatory of variations) submitted by the Accountant-General.

Establishment.	Rs.
Actuals, 1871-72	1,50,902
Estimate for 1872-73 ...	1,81,000
Regular Estimate for 1872-73 ...	1,81,000
Proposed Estimate for 1873-74 ...	2,16,000

* Resolutions dated 24th April 1872, No. 2,808, and 16th September 1872, No. 1,126.

7. The Governor in Council passes the Estimate of charges, amounting to Rs. 4,57,600 as per abstract appended against the estimated revenue of Rs. 4,90,000. The net revenue will be Rs. 3 ,400. The Estimate will be returned to the Accountant-General for submission to the Government of India.

8. The attention of the Inspector of Forests will be drawn to the remarks contained in paragraph 3 of the Officiating Accountant-General's letter dated the 9th instant, No. 419, in respect of Rs. 9,000 entered under Pay of Executive Officers, and adverted ph 2 of the report.

9. Adverting to the rem oard of Revenue in paragraph 9 of their Proceedings dated the Governor in Council observes that under the recent sanction of t f India eighteen officers, including four Probationary Assistants, are r the upper grades of the Forest Department. Of this number seve officers, including three Probationary Assistants, were appointed in the *Fort St. George Gazette* of the 20th August last, and an officer of the grade of Deputy-Conservator of the 4th-class is on his way out for England. On his arrival the authorized number of officers will be complete. As promotions take place to the 2nd-class of Deputy-Conservators the whole sanctioned expenditure on this potion of the establishment will be utilized.

True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Accountant-General.
,, the Board of Revenue.
,, the Inspector of Forests.

Exd. F. R. Bantleman.

ABSTRACT Statement of the Forest Budget for 1873-74 as passed by Government.

	Central Office.	Golcondah Hill Forest.	Gumsur and Suradah Forests.	Nullamallay.	Cuddapah and Bellary.	Chendragherry, Vellore, and Polur.	Salem.	South Arcot.	Trichinopoly and Tanjore.	Madura.	Alwarcoorchy, Papanasam, and Kalkad.	Annamallay.	Bolumputty and Sholacaray.	Mettapollium.	Segar and Sattiamangalum.	Collegal.	Bhowany.	Mudumallay.	Wynaad.	Chenat Nair.	Nellumbur.	South Canara	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Conservanc[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Establishment	42,500	800	2,750	9,380	14,000	10,400	14,500	[illegible]	9,600	14,800	11,200	30,000	5,000	3,000	6,500	10,000	16,500	30,000	7,000	2,000	20,000	16,000	2,41,600
												12,700	2,550	1,800	2,000	2,500	7,100	18,000	7,550	420	12,500	12,450	2,16,000
Total...	42,500	900	3,250	14,380	34,000	18,400	29,500	10,500	25,600	26,800	26,200	42,700	7,550	4,800	8,500	12,500	23,600	48,000	14,550	2,420	32,500	28,450	4,57,600
Excess over Receipts	...	650	...	...	...	400	...	5,500	17,600	6,800	...	...	...	1,800	...	...	9,350	...	550	420	17,500	...	32,400
Net Revenue	...	...	1,250	20,620	21,500	...	40,500	...	...	...	300	17,300	2,450	...	7,500	5,500	...	2,000	...	...	...	16,550	

GOVERNMENT OF MADRAS.

BUDGET ESTIMATE,

FOREST DEPARTMENT,

FOR THE YEAR

1873-74.

Budget Estimate—Forest Department—Government of Madras—from 1st April 1873 to 31st March 1874.

	MADRAS. Central Office				VIZAGAPATAM. Golcondah Hill Forest.				
	Actuals 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actuals 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1873-74.	Budget Estimate 1873-74.	Amendments proposed by the Local Gavernment.
RECEIPTS.										
I.—Sale of Timber brought to Depots by Government Agency						246	200	250	250	
II.— Do. Timber, Firewood, Bamboos, and Charcoal removed from the Forests by Purchasers, including Seignorage										
III.—Duty on Foreign Timber										
IV.—Permit Fees and Rent of Jungles, and Privileges										
V.—Grazing Dues										
VI.—Sale of Fruits, Babool pods, and other minor forest produce										
VII.—Sale of Confiscated drift and waif Timber						10				
VIII.—Fines and Forfeitures										
IX.—Miscellaneous Receipts										
Total, Receipts.....						256	200	250	250	
EXPENDITURE.										
A.—CONSERVANCY AND WORKING.										
I.—Timber expenses for felling, cutting, clearing, sawing and the transport of Timber, by land or water to Depots, also Charges for storing, securing, watching piling, and arrangements for selling Timber							500	100	100	
II.—Purchase of Elephants, Cattle and Dead Stock, Tools and Plant										
III.—Feed and keep of Elephants and Cattle										
IV.—Rent of leased Forests and Seignorage paid for Timber felled in leased Forests, shares of villagers and others in the revenue of Forests										
V.—Charges connected with the collection of Revenue, on Grass, Fruits, and Miscellaneous Forests produce										
VI.—Plantations										
(a)—Reserved tract, Railway fuel										
VII.—Forest work, viz., cutting of creepers, protection of Forests or Trees against fire, and other work for the conservancy and improvement of the Forests charges for selecting, working, and girdling of the trees to be felled										
VIII.—Forest Survey, Topographical and valution Survey, to ascertain the contents of Forests and annual rates of Timber production										
IX.—Experiments to test the value of Timber of different kinds										
X.—Communications, buildings and minor works, fences, boundary pillars and posts, and boundary division paths...										
Total of Conservancy and Working.....							500	100	100	
B.—ESTABLISHMENT.										
I.—Salaries.										
1. Pay of Inspector of Forests										
~~Office Assistant~~										
2. Pay of Executive Officers	12,000	12,000	12,000	14,400						
Military Pay of do.	~~3600~~	~~3600~~	~~1800~~	9,000						
Supernumeraries										
Pay of Probationery Forest Assistants	1113.	3,000	3,000	3,000						
Pay of the Forester in charge	4,069	4,404	4,404	4,404						
3. Office Establishment.										
a. Direction	3,000	3,000	~~1800~~	3,600						
Uncovenanted Assistant.						636	648			
~~Forester~~										
b. Executive										
4. Forest Conservancy Establishment										
5. Timber Depots and Work Establishment										
6. Deputation and Special Allowances										
7. Dressers—Pay and Batta										
II.—Travelling Allowances, including Batta, Travelling Expenses, and Tentage.										
1. Inspector of Forests	3,902	4000	4000	3000						
2. Executive Officers	384			1,800		120	120	120	120	
3. Subordinate Establishment	205	200	200	200		1	32	32	32	
III.—Contingencies.										
4. Sundries including Office Postage	5015	4436	4436	3096					800	
Total of Establishment and Contingencies.....						757	800	800	900	
Total Expenditure...	30,288	31,640	31,640	42,500		757	1,300	900	900	
	30288	31,640	31,640	42,500						

Budget Estimate—Forest Department—Government

	GANJAM. Gumsoor and Suradah Forests.					KURNOOL. Nullamallay Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	614	2000	500	500		678	6000	1000	1000	
II—	3,660	3,000	4000	4000		31,745	32,500	32,500	32,500	
III—										
IV—						3				
V—										
VI—										
VII—	36					167	500	500	500	
VIII—						840	1,000	1,000	1,000	
IX—						161				
	4,310	5,000	4,500	4500		33,594	40,000	35,000	35,000	
EXPENDITURE.										
A.										
I—	177	150	150	150		326	1,700	1,700	2,700	
II—		300				8				
III—	284		300	300						
IV—										
V—										
VI—	36	50	50	50		344	1,000	1,000	1,000	
(a)—										
VII—										
VIII—							150	150	150	
IX—							1,000		1,000	
X—							25	25	25	
						8	125	125	125	
	497	500	500	500		686	4000	3000	5000	
B.										
I 1—										
I 2—						1,700	2,400	2,400	3,000	
I 3— a—	1,200	1,200	1,200	1,200						
I 3— b—	312	3[illegible]4	360	312		312	372	372	372	
I 4—	672	6[illegible]	624	672		3054	3648	3648	3648	
I 5—										
I 6—										
I 7—										
II 1—										
II 2—	360	3[illegible]60	360	360		677	720	720	1,800	
II 3—						152	180	180	180	
III 4—	97	[illegible]6	206	206		230	380	380	380	
	2641	27[illegible]0	2750	2750		6625	7700	7700	9380	
	3138	32[illegible]50	3250	3250		7311	11700	10700	14,380	

of Madras—from 1st April 1873 to 31st March 1874.

		CUDDAPAH AND BELLARY.					NORTH ARCOT.				
		CUDDAPAH FOREST AND BELLARY PLANTATION.					CHENDRAGHERRY, VELLORE AND POLUR FORESTS.				
		Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.											
	I—	16307	33500	38500	30,000		3219	4000	5000	5000	
	II—	38480	16000	24,500	25,000		12,875	11,400	13,000	12,500	
	III—										
	IV—										
	V—										
	VI—						59		100	100	
	VII—	543	500	500	500		290	200	200	200	
	VIII—										
	IX—							200	200	200	
		55,330	50,000	60,500	55,500		16,443	15,800	18,500	18,000	
EXPENDITURE.											
A.											
	I—	2085	5,000	10,000	10,000		1947	2000	1000	2,000	
	II—	100					113				
	III—										
	IV—										
	V—										
	VI—	10940	9,000	7,000	8,000		5,429	1400	1000	6,000	
	(a)—	692									
	VII—	803	250	250	1,000		1424				
	VIII—										
	IX—										
	X—	213	750	750	1,000		183				
		14,833	15,000	18,000	20,000		9096	6,000	1000	8,000	
B.											
I	1—										
	2—	2400	2400	2400	3,000		2400	2400	2400	3,000	
	3 a—				1800						
	3 b—	444	372	372	372					444	
	4—	3867	5088	5088	5088		2845	1560			
	6—										
	7—										
II	1—										
	2—	720	720	720	3240		720	720	720	1800	
	3—	180	180	180	180		180	360	360	360	
III	4—	141	240	240	320		100	120	120	236	
		7752	9000	9000	14000		6245	8160	8160	10400	
		22585	24000	27000	34000		15341	14160	14160	18400	

Budget Estimate—Forest Department—Government of Madras—from 1st April 1873 to 31st March 1874.

	SALEM. Salem Forest.					SOUTH ARCOT. South Arcot Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	10610	30000	10000	24000		1712	1000	1900	1900	
II—	49423	18000	40000	30000		3034	2000	3000	3000	
III—										
IV—	13461									
V—										
VI—	632	12000	10000	15000			300			
VII—	493			500		76	100	100	100	
VIII—										
IX—	882			500			100			
	75508	60000	60000	70000		4822	3500	5000	5000	
EXPENDITURE.										
A.										
I—	4230	4000	4000	6000		1108	600	600	1600	
II—	9	100	100	100		14				
III—		1000	1000	1000						
IV—		1000	1000	1000						
V—	168	400	400	400		15				
VI—	681	4000	4000	4000		753	2000	2000	2000	
(a)—	1545									
VII—						4				
VIII—		450	450	450			300	300	300	
IX—		1000		1000						
X—	399	50	50	50		67	100	100	100	
	7082	13000	11000	15000		2262	3000	3000	4000	
B.										
I 1—										
I 2—	921	6000	6000	4200		1675	2400	2400	3000	
I 3 a—									288	
I 3 b—	835	1356	1356	3120		120	1128	1128	1128	
I 4—	644					1000				
I 5—										
I 6—	532									
I 7—										
II 1—										
II 2—	652			1800		540	720	720	1800	
II 3—	660		840	840		120	120	120	120	
III 4—	228		494	424		78	132	132	164	
	10239	11				3533	4500	4500	6500	
	17321	27	14570	14500		5795	7500	7500	10500	
			25570	29500						

	TRICHINOPOLY. Trichinopoly, Tanjore and Madura Plantations.					MADURA. Madura Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—			2000	6000		4304	5000	8000	8000	
II—						10024	4750	10000	12000	
III—										
IV—										
V—										
VI—						197	130			
VII—						2				
VIII—				2000		130	120			
IX—										
			2000	8000		14657	10000	18000	20000	
EXPENDITURE.										
A.										
I—			1000	3000		3081	3000	4000	5000	
II—			500	1000		10	500		500	
III—							1000			
IV—						8				
V—						761	4000	4000	3000	
VI—	6228	10000	5000	10000						
(a)—									500	
VII—						671	1000	1000	500	
VIII—			500							
IX—						1				
X—	72		2000	2000		140	500	1000	2500	
	6300	10000	9000	16000		5177	10000	14000	12000	
B.										
I 1—										
I 2—	1865	2400	2400	3000		3019	8400	8400	8400	
I 3 a—				288		594	480	480	480	
I 3 b—						2598	3324	3324	3324	
I 4—		3720	3720	3720						
I 5—										
I 6—										
I 7—										
II 1—									1800	
II 2—	967	720	720	1800					800	
II 3—		900	900	540		205	300	300	496	
III 4—		260	260	252		370	496	496		
	2832	8000	8000	9400		6786	13000	13000	14800	
	9132	18000	17000	25600		11958	23000	27000	26800	

Budget Estimate—Forest Department—Governmen

COIN

	TINNEVELLY. Alwarkoddy, Papanasum and Kalcad Forest, &c.					Anamalay Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	5948	9[illegible]	9,000	9,000		54,009	78,000	52,000	55,000	
II—	9992	11[illegible]	11,000	11,000		2447	2,000		5,000	
III—										
IV—										
V—										
VI—	3762	3[illegible]	3,500	6,000		10				
VII—	286	[illegible]	500	500						
VIII—										
IX—						351				
	19988	24[illegible]	24,000	26,500		56817	80000	52,000	60,000	
EXPENDITURE.										
A.										
I—	10931	5[illegible]	6500	6500		12,974	20,000	20,000	10,000	
II—	981	1[illegible]		1000		256	2000		2,000	
III—						8831	4,000	4,000	4,000	
IV—										
V—	1578	15[illegible]	1500	1500						
VI—	1093	50[illegible]	5,000	5,000		244	2,000	2,000	12,000	
(a)—						176	1,000	1,000	1,000	
VII—										
VIII—		500								
IX—	123									
X—	29	2,000	1,000	1,000		4,972	1,000	1,000	1,000	
	14735	15000	14,000	15,000		27,453	30,000	28,000	30,000	
B.										
1—										
2—	3595	4,[illegible]	4,200	3,000		3,872	8,400	8,400	4,200	
I 3— a										
3— b	360	360	360	360		966	672	672	672	
4—	3847	[illegible]	[illegible]	[illegible]		1597	4,500	4,500	4,380	
5—										
6—						306	333	333	333	
7—										
1—						420			1,800	
II 2—	959	1,[illegible]	1,080	1,800		720	720	720	840	
3—	360	3[illegible]	360	540						
III 4—	720	[illegible]	952	832		444	275	275	475	
	9841	10[illegible]	10,900	11,200		10,687	14,900	14,900	12,700	
	24576	25[illegible]	24,900	26,200		38,140	44,900	42,900	42,700	

of Madras—from 1st April 1873 to 31st March 1874.

BATORE.

	Bolumputty and Sholacaray Forests.					Mettupolayum Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	4,258		3,000	7,500				1,000	1,000	
II—	3,380	4,000	4,000	2,500		214		1,000	1,000	
III—										
IV—										
V—										
VI—										
VII—										
VIII—										
IX—									1,000	
	7,638	4,000	7,000	10,000		214		2,000	3,000	
EXPENDITURE.										
A.										
I—	1,216	1,000	3,000	4,000		93		1,000	1,000	
II—	3									
III—	717		500	500						
IV—										
V—										
VI—	4,472		[illegible]	500				1,000	1,000	
(a)—										
VII—	178									
VIII—										
IX—										
X—	386					48			1,000	
	6,972	1,000	4,000	5,000		141		2,000	3,000	
B.										
I 1—										
2—										
3 a—										
b—	120									
4—	2,227	960	960	2,064				[illegible]	1548	
6—										
7—										
II 1—										
2—										
3—	360			360				180	180	
III 4—	72	40	40	126		5		72	72	
	2,779	1,000	1,000	2,550		5		1,800	1,800	
	9,751	2,000	5,000	7,550		146		3,800	4,800	

Budget Estimate—Forest Department—Governm

COIMBATORE.

Segur and Sathiamangalum Forests.

	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.					
I—	10161	14000	15000	14000	
II—	1155	2000	1000	600	
III—					
IV—	1330			1400	
V—					
VI—					
VII—	31				
VIII—					
IX—	0151				
	21828	16000	16000	16000	
EXPENDITURE.					
A.					
I—	5087	3000	3000	3000	
II—	124	500	500	800	
III—	66	500	500	600	
IV—					
V—					
VI—	1511	80	400	2000	
(a)—					
VII—					
VIII—					
IX—					
X—	299	21		600	
	7087	500	4400	6500	
B.					
I 3— a—					
I 3— b—	155	1[illegible]	156	192	
4—	1452	1[illegible]	1440	1476	
5—					
6—					
7—					
II 1—					
II 2—	214	276	276	180	
II 3—	10	128	128	152	
III 4—					
	1831	2000	2000	2000	
	8918	7000	6400	8500	

Collegal Forest.

	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.					
I—	16500	11500	16000	16000	
II—	544	1000	1000	1000	
III—					
IV—	975	1000	1000	1000	
V—					
VI—					
VII—				01	
VIII—					
IX—					
	18019	13500	18000	18000	
EXPENDITURE.					
A.					
I—	4269	4000	4000	4000	
II—	888	600	600	600	
III—	786	1200	1200	1200	
IV—					
V—					
VI—	2890	4000	4000	4000	
(a)—					
VII—					
VIII—					
IX—	111	200	200	200	
X—					
	8944	10000	10000	10000	
B.					
I 3— a—					
I 3— b—					
4—	1904	1944	1944	2064	
5—					
6—					
7—					
II 1—					
II 2—	384	456	456	360	
II 3—	142	100	100	76	
III 4—					
	2330	2500	2500	2500	
	11274	12500	12500	12500	

COIMBATORE.

Bhowany Forest.

	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.					
I—	12779	13000	13000	13000	
II—	2667	2000	2000	1100	
III—					
IV—	0945			150	
V—					
VI—					
VII—	10				
VIII—					
IX—					
	16401	15000	15000	14250	
EXPENDITURE.					
A.					
I—	11888	6000	6000	9000	
II—	317	500	500	500	
III—	267	200	200	2000	
IV—					
V—					
VI—	190	3000	1200	500	
(a)—					
VII—		300	300		
VIII—					
IX—					
X—	5112	8000	8000	4500	
	17774	18000	16000	16500	
B.					
1—					
2—					
3 a—				1800	
3 b—					
4—	1944	4248	2700	2904	
5—					
7—					
II 1—					
II 2—				1440	
II 3—	795	1176	996	816	
II 4—	79	136	64	140	
	2818	5560	3760	7100	
	20592	23560	19760	23600	

MALABAR.*

Mudumullay Forest.

	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.					
I—	24300	40000	40000	50000	
II—	27				
III—					
IV—	100				
V—					
VI—					
VII—					
VIII—	101				
IX—					
	21528	40000	40000	50000	
EXPENDITURE.					
A.					
I—	1316	7000	7000	15000	
	181	2000	2000	500	
II—	4904	8500	8500	5000	
III—	3710	4000	4000	4000	
IV—					
V—					
VI—	2931	2000	2000	4000	
(a)—	2				
VII—					
VIII—					
IX—	2139	1500	1500	1500	
X—					
	26983	25000	25000	30000	
B.					
1—					
2—	4800	4800	4800	4800	
	7891	7691	7691	7691	
3 a—					
3 b—	1358	1368	1368	1368	
	396				
4—	1926	2448			
5—					
7—					
II 1—	1000	1080	1080	1080	
II 2—	120	120	120	120	
II 3—	168	293	293	493	
II 4—					
	17539	17800	17800	18000	
	44522	42800	42800	48000	

* But money is drawn from, and paid into, the Neilgherry District Treasury.

Budget Estimate—Forest Department—Government

MALABAR.

	Wynad Forest.					Chenat Nair Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	1829	14,000	13,250	14,000			3000	1000	2000	
II—	7									
III—										
IV—				001						
V—										
VI—										
VII—									01	
VIII—				101						
IX—										
	1,836	14,000	13,250	14,000			3000	1000	2000	
EXPENDITURE.										
A.										
I—	5384	6000	6000	6000			2000			
II—										
III—	17						500			
IV—										
V—										
VI—	26	500	500	500			500	500		
(a)—										
VII—									1,200	
VIII—									300	
IX—										
X—	59	500	500	500					500	
	5,486	7,000	7,000	7,000			3,000	500	2,000	
B.										
I 1—										
2—	2200	2400	2400	3000						
3— a—										
b—	837	804	804	804						
4—	142						1440	1440	220	
5—										
6—										
7—										
II 1—										
2—	660	720	720	1800			360	360		
3—	011									
III 4—	207	206	206	206			100	100	84	
	5,034	5,870	5,870	7,550			1,900	1,900	420	
	10,520	12,870	12,870	14,550			4,900	2,400	2,420	

Cotacamund
16th September 1872.

# of Madras—from 1st April 1873 to 31st March 1874.

	MALABAR. Nelambur Teak Plantation, &c.					SOUTH CANARA. South Canara Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	8389	14,000	14,000	14,000		18888	20,000	20,000	18,000	
II—	120	500	500	500		3,682	5,000	5,000	14,000	
III—										
IV—						18467	9,500	15,000	13,000	
V—										
VI—						29	200			
VII—						65	300			
VIII—										
IX—		500	500	500		58				
	8509	15,000	15,000	15,000		41189	35,000	40,000	45,000	
EXPENDITURE.										
A.										
I—	5023	3,500	3,500			9428	6,000	8,000	10,000	
II—	231	700	700	400		329	100	100	100	
III—						3196	3,000	3,000	3,000	
IV—	5364			1,500		103				
V—				1,500		82	50	50	50	
VI—	8463	7,000	12,000	16,000		705				
(a)—										
VII—						8	2,500	2,500	2,500	
VIII—							200	200	200	
IX—						368	150	150	150	
X—	11	800	300							
	19092	12,000	16,500	20,000		14219	12,000	14,000	16,000	
B.										
I 1—										
I 2—	3374	3,600	3,600	3,600		3,499	2400	2,400	4,200	
				1,800	Probationary Asst.					
I 3 a—						914	372	372	372	
I 3 b—	474	564	564	564		3,153	4962	[illegible]	4962	
I 4—	2897	2760	2760	2760						
I 7—						2,427				
II 1—										
II 2—	660	720	720	2640		1043	720	720	1800	
II 3—	56					540	720	720	720	
III 4—	51	300	300	200		317	396	396	396	
	8447	8880	8880	12500		11893	9570	9570	12450	
	27539	20880	25380	32500		26112	21570	23570	28450	

[Signed] J. Grose
Secretary to the Bd. of Revenue.

[Signed] A. Cundasawmy Moodely
For Offg. Inspector of Forests.

Budget Estimate—Forest Department—Government of Madras—from 1st April 1873 to 31st March 1874.

	Actuals 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	TOTAL. Actuals 1871-72.	TOTAL. Budget Estimate 1872-73.	TOTAL. Regular Estimate 1873-74.	TOTAL. Budget Estimate 1873-74.	TOTAL. Amendments proposed by the Local Gavernment.
RECEIPTS.										
I.—Sale of Timber brought to Depots by Government Agency									289,900	
II.— Do. Timber, Firewood, Bamboos, and Charcoal removed from the Forests by Purchasers, including Seignorage	I								155,950	
III.—Duty on Foreign Timber	II									
IV.—Permit Fees and Rent of Jungles, and Privileges	III								15,550	
V.—Grazing Dues	IV									
VI.—Sale of Fruits, Babool pods, and other minor forest produce	V								21,600	
VII.—Sale of Confiscated drift and waif Timber	VI								2,800	
VIII.—Fines and Forfeitures	VII									
IX.—Miscellaneous Receipts	VIII								4,200	
Total, Receipts	IX					418,882	450,000	450,000	490,000	
EXPENDITURE.										
A.—CONSERVANCY AND WORKING.										
I.—Timber expenses for felling, cutting, clearing, sawing and the transport of Timber, by land or water to Depots, also Charges for storing, securing, watching piling, and arrangements for selling Timber									99,050	
II.—Purchase of Elephants, Cattle and Dead Stock, Tools and Plant	I								7,000	
III.—Feed and keep of Elephants and Cattle	II								17,600	
IV.—Rent of leased Forests and Seignorage paid for Timber felled in leased Forests, shares of villagers and others in the revenue of Forests	III								6,500	
V.—Charges connected with the collection of Revenue, on Grass, Fruits, and Miscellaneous Forests produce	IV								3,450	
VI.—Plantations	V								80,150	
(a)—Reserved tract, Railway fuel	VI								1,000	
VII.—Forest work, viz., cutting of creepers, protection of Forests or Trees against fire, and other work for the conservancy and improvement of the Forests charges for selecting, working, and girdling of the trees to be felled	a								5,800	
VIII.—Forest Survey, Topographical and valution Survey, to ascertain the contents of Forests and annual rates of Timber production	VII								3,100	
IX.—Experiments to test the value of Timber of different kinds	VIII								275	
X.—Communications, buildings and minor works, fences, boundary pillars and posts, and boundary division paths	IX								17,675	
Total of Conservancy and Working	X									
B.—ESTABLISHMENT.										
I.—SALARIES.										
1. Pay of Inspector of Forests						196,008	200,000	200,000	241,600	
Office Assistant										
2. Pay of Executive Officers							12,000		14,400	
Military Pay of do.	I 1						52,200		59,400	
Supernumeraries	2						7,691		7,691	
Pay of Probationery Forest Assistants							3,000		3,000	
Pay of the Forester in charge							1,200		5,400 (3600)	
3. Office Establishment.							4,404		1,200 (3000)	
a. Direction	3(a)						3,600		4,404	
Uncovenanted Assistant.									3,600	
Forester.									10,008	
b. Ex[illegible]	(b)									
5. [illegible]									11,304	
6. Deputation and Special [illegible]	4									
7. Dressers—Pay and Batta Establishment	5									
II.—TRAVELLING ALLOWANCES, INCLUDING BATTA, TRAVELLING EXPENSES, AND TENTAGE.	6						333		333	
1. Inspector of Forests	7						4,000		3,000	
2. Executive Officers	II 1						(a) 8,280		(a) 28,560	
3. Subordinate Establishment	2						7,388		6,956	
III.—CONTINGENCIES.	3						9,722		8,858	
4. Sundries including Officient	III 4					150,902	181,000	181,000	216,000	
Total Postage						346,910	381,000	381,000	457,600	
Total of Establishment and Contingencies										
Total Expenditure										

(a) Includes 360 being travelling allowances of 1st Class Forest

(Signed) J. Grose
Secretary to the Bd. of Revenue.

(Signed) A. Cundasawmy Moodely
For Offg. Inspector of Forests.

Ootacamund
16th September 18[illegible]
Concd. [illegible]

[illegible]72.}

Abstract Statement of the Forest Budget for 1873-74 as prepared by Government

	Central Office	Coimbatore Hill Forest	Gumeer and Sirandah Forests	Nellampathy	Cuddalore and Vellar	Chandragherry Vellore and Polur	Salem	South Arcot	Trichinopoly and Tanjore	Madura	Nilgiris Coonoor & Kotagherry Kalicut	Travancore	Bombay Hills and Mountains	Mattapolliam	Ingur and Vettiamungalam	College	Shevaroys	Mudumalay	Wynaad	Chinal Nair	Nellimboy	South Canara	Total
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
	42,500	900	3,250	14,380	34,000	18,400	29,500	10,500	25,600	26,800	26,200	42,700	7,550	4,800	8,500	12,500	23,600	48,000	14,550	2,420	32,500	28,450	4,57,600
Receipts	"	250	4,500	55,000	55,500	18,000	70,000	5,000	8,000	20,000	26,500	60,000	10,000	3,000	16,000	18,000	14,250	50,000	14,000	2,000	15,000	45,000	4,90,000
Charges																							
Conservancy & Working	"	100	500	5,000	20,000	8,000	15,000	4,000	16,000	12,000	15,000	30,000	5,000	3,000	6,500	10,000	16,500	30,000	7,000	2,000	20,000	16,000	2,41,600
Establishment	42,500	800	2,750	9,380	14,000	10,400	14,500	6,500	9,600	14,800	11,200	12,700	2,550	1,800	2,000	2,500	7,100	18,000	7,550	420	12,500	12,450	2,16,000
Total	42,500	900	3,250	14,380	34,000	18,400	29,500	10,500	25,600	26,800	26,200	42,700	7,550	4,800	8,500	12,500	23,600	48,000	14,550	2,420	32,500	28,450	4,57,600
Receipts over Receipts	–	650	"	"	–	400	–	5,500	17,600	6,800	–	–	–	1,800	–	–	9,350	–	550	420	17,500	16,550	32,400
Net Revenue	–	"	1,250	20,620	21,500	"	40,500	[illegible]	[illegible]	"	300	17,300	2,450	"	7,500	5,500	"	2,000	–	–	–	–	

13

Report on the contemplated operations

Abstract Statement of the Forest Budget for 1873-74 as passed by Government

Revenue 1872 DEPARTMENT.

ACCTT. GENL.'S OFFICE, MADRAS.

No. 3329

FROM

THE ~~DEPT.~~ ACCOUNTANT GENERAL, MADRAS.

To The Secy to Government
Revenue department
Fort St. George

Dated 12th
Recd. 15 } No. of answer
Ansd.

Encl: 1 Pd (Subject.)

Forwards an amended Annual Abstract of the Cash transactions of the Forest Department for 1871-72.

With Budget

S. O. No. 1492 - 26th Oct/72

No 256

R.C. 26: Oct. R 26: Oct
C-17: Oct/72 R 25th Oct/72

REVENUE DEPARTMENT. 18

3V

No. 3291

From Res: Wr. of Rev:

Dated 7th October 1872

FOR ORDERS.

I would waive the
Kelly waiting.

J. D. S.

I think we may agree to the course proposed in favor of the widow.

[illegible]

13

Report on the contemplated operations of the Forest Department for the year 1873-74.

Central Office

In the Estimate for 1873-74 the Pay of the Inspector of Forests has been exhibited at Rs. 1200 per mensem agreeably to the Resolution of the Government of India, Financial Department dated 24th April 1872, No. 2808 communicated in G.O. of the 14th May 1872, No. 783.

2 The second Item of Rs. 9,000 given under "Pay of Executive Officers" refers to the temporary saving effected from the Scale recently sanctioned by the Govt. of India, the total grant not having been entirely absorbed by the re-appointment of Forest Officers notified in the Fort

Saint

Saint George Gazette dated 16th August 1872.

3. The pay of the Supernumerary entered in the Budget and Regular Estimates agreeably to para 4 of Government Order No. 1858 dated 25th October 1871 has also been exhibited in the Estimate for 1873-1874 as one of the twelve men who has been trained in Forestry in Europe is expected to be sent out for the Forest Department of this Presidency by Secretary of State for India by the end of the current year, though the former Supernumerary Mr. Pratt has been since promoted a Fourth Class Deputy Conservator in charge of the Wynaad Forests in which

× G.O. No. 982 dated 26th June 1872.

which provision has been made for his pay

4 The Salary of the Assistant Conservator hitherto in charge of the Central Office was included under the head "Pay of Executive Officers" but the amount has now been provided for separately, Viz. "Pay of Uncovenanted Assistant" agreeably to para 9 of Government Order dated 20th August 1872, No. 1238.

5 Travelling Allowance The sum of Rupees 3,000 entered under Item No. I on account of the Travelling Allowance of the Inspector of Forests includes the additional sum of Rs. 600 on account of the Mileage to be drawn by that Officer whilst travelling on duty either by Road or Dawk in the

the plains.

6 Rs 1,800 are given under Item
No 2 "Executive Officers" as Tra-
velling Allowances of the Superi-
numerary referred to in para 3 above.

7 The travelling batta to be paid
to the Draughtsman attached to the
Office Establishment of the In-
spector of Forests has also been sa-
nctioned as usual under Item No 3,
"Subordinate Establishment".

8 Contingencies The Estimate
under this head includes the value of
the Service Postage labels, Contingent
expenses and Office rent; the latter
having been sanctioned by Government
in their Proceedings dated 14th Septem-
ber 1871 No 1,596 which has since been
confirmed
by the Government of India
in their Resolution embodied in
Government Order dated 14th March
1872 No 450.

Golgondah 9 Expenditure. The Establishment
under A "Conservancy and Working"
remains undisturbed as no felling will
be carried out in this Range. It is
desirable therefore to entertain only Rs 100
to meet the carriage hire of confiscated
timber for sale at the Depot which
has accordingly been shewn both in the
Regular and Budget Estimates.
There is no likelihood of the demand
for timber increasing to any appreciable
extent for several years to come. Hence
the Actuals under Item No 1 have
been greatly diminished.

Guntur and Suradah Forests. 10 Revenue The Regular Estimate
has been reduced to Rupees 4,500
with

with reference to the Actuals shewn in this Range whilst corresponding figures have been given in the Budget Estimate for 1873-74.

11 Revenue. The Regular and Budget Estimates of this Range have been entered at Rs. 35,000 which is less by Rs. 5,000 than the Estimate for 1872-73. though the former Item nearly corresponds with the Actuals. The cause of the decrease is owing to the dull state of the market and to the completion of of the works of the Irrigation and Canal Company and those of the Railway at Bellary.

12 Establishment. The Government having re-appointed the officers of the Forest Department under the Re-organization Scheme sanctioned by the Government of India under date the 24th April 1872 No. 2808 recorded in Government

Government Order of the 14th May 1872 No. 783, the increased pay and travelling Allowance of the Officers in the several grades have been exhibited in the Budget Estimate of their respective ranges as particularized below:—

Mudumallai Madura	1st Class Dy Conservators
Annamallay South Canara Salem	3rd Class Do Do
Kurnul Tinnavelly South Arcot Trichinopoly Wynad Nellumbur Cuddapah North Arcot	4th Class Do Do

Probationers

Nellumbur	1
Cuddapah	1
Bhawany	1

Cuddapah 13 Revenue As there is always a good demand in the market for Redwood

Redwood Stumps roots and posts, the revenue both in the Regular and Budget Estimates have been entered in excess of the Actuals given under Item 1. The income under Item No. 11 will be obtained chiefly by supplying fuel to the Locomotive Department of the Railway. It has been proposed to collect and store another year's supply of fuel to meet the future wants of that Department which will consume the present large stock by the end of the current year.

14 Expenditure. Mr. Yarde has estimated under the several classified items a sum of Rs. 28,150 which is far in excess of the Actuals, Viz. 14,833. His Estimate has therefore been reduced to Rs. 20,000 which provides for the collection of Redwood posts

posts, stumps and roots as well as for felling and storing timber in the Government Depot and for meeting the demands of the Public Works Department, the merchants, and others. It also includes the contemplated expenditure for extending the Plantations along the North west Line of Railway between Balapully and Ghooty and for surveying and improving the foot paths and cart roads in the Jungles &c.

North Arcot

15 Revenue Ever since the Deputy Cons.r in charge was transferred to this Range from the Kurnal forests departmental felling of Sandalwood Redwood posts, stumps and roots was introduced though

though his predecessor never understood the execution of such works. When Mr. Jones had the general supervision of these forests a Depôt was opened at Kellore in which he collected several Lots of timber for sale in the market, but the experiment proved a failure and the loss sustained was ordered to be written off to "Profit and Loss" agreeably to G O dated 30th June 1871, No. 1138.

The course now adopted by the Officer in charge in felling and storing timber in the Government Depôt appears judicious and it is hoped that the estimated income will

1872

will be fully realized. The amount has therefore been allowed to stand.

16 Expenditure—There are at present 6 Plantations aggregating 1000 acres and in compliance with the orders of Government No 609 dated 16th April 1872, 1000 more acres have been selected. The total area will then aggregate 2000 acres which will contain about 200,000 trees. Under the above circumstances the amount of the Estimate given by Mr. Sheffield under Item No VI viz Rupees 6000 remains undisturbed.

17 Establishment Rupees 25 and 12 the pay of a writer and Gumastah sanctioned by the Government of India in their Proceedings dated 9th July 1872 No. 826. Communicated in Government Order dated 22nd July 1872 No 1105, have been entered under Item b. "Executive Office Establishment."

Salem 18 Revenue—The officer in charge

Charge of this range states that Departmental felling will be gradually introduced throughout the entire District and that the Estimate will not exceed Rupees 12000 against the Actuals of Rupees 10610 though the sale of Sandalwood alone from the Denkincottah and Tripatore Depôts will realize this amount whilst Rupees 30,000 have been estimated in Item No II against the Actuals of Rupees 62886. It will be thus seen that the above estimates have been given far below the Actuals. Mr Broughs Calculation appears to be erroneous as extensive felling is proposed to be carried out in this Range, the Income should at least be estimated

estimated at Rupees 24000 in Item No I which has accordingly been entered by the Officer in Charge of the Central Office.

The total Estimate has therefore been augmented from Rupees 58,600 to Rupees 79,000 the latter being still less by Rupees 5503 than the Actuals.

19 Establishment — As this is a very valuable forest the services of a I^st Class Deputy Conservator should be placed in Charge of this range, but provision having been made in the Madura District for the pay and

and travelling allowance
of Captain Campbell
Walker agreeably to para
6 of Government Order
dated 20th August 1872
No. 1238 the pay and tra-
velling allowance of the
Lieutenant Williams
3rd Class Deputy Conser-
vator have been entered
in this range.

20 Establishment — The Revenue being small the amount does not justify the employment of a 4th Class Deputy Conservator. One of the Probationery Apistants Can with advantage be placed in charge of this range. The Government in para 6 of their Proceedings dated 20th August 1872 No. 1238 have directed

South Arcot

directed that the Divisional Head Quarter Stations of the Forest Officers now graded as Deputy Conservators should remain unchanged, it is not desirable therefore to shew the pay of the officers of the different grades in accordance with the resources of each range.

21 Establishment — In Item B the salary of the two Gumastahs sanctioned by the Government of India in their Proceedings embodied in Government Order dated 22nd July 1872, No. 1105 has been estimated for 1873-74.

Trichinopoly Tanjore and Madura Plantations and Reserves.

22 Revenue — Lieutenant Williams

William States that a Revenue
of Rs 8,000 will be realized
by the sale of firewood &c
to be felled from the en
Padugay Jungles. As
there is no data on which
to test the accuracy of that
Officer's estimate, it has
been allowed to stand.

23 Expenditure The Deputy
Conservator has estimated
the expenditure at Rs 22,500
which has been reduced to
Rs 16,000 against the Actuals
of Rs 6,300 and which will meet
the cost of felling in the Valpettah
Reserves and clearing Padugay Jungle
along the banks of the Cauvery in
the Trichinopoly and
Tanjore

Tanjore Districts as well as Reserving
and planting eight Square miles
agreeably to G. O dated 28th —
July 1870 No 1124 in addition to those
already brought under Reserve.

24. Establishment. Under this head
the pay of the two Gunnastahs
sanctioned by the Government of
India in their Proceedings dated
9th July 1872 No 826 for the Esta-
blishment of this Range has been
provided for in the Estimate for
the next Official year. Mr William
States that Rupees 280 — —
have been shewn under Item
No IV "Forest Conservancy
Establishment" to meet the wages
of an extra Mastry and wate
-man to Superintend the Plantations

and Reserves.

The amount not having received the previous sanction of Government has been expunged.

25 Revenue. The Forest of Madura tract in Serumallay in the Dindigul Taluq having been made over to the Forest Department Mr Williams believes that the Revenue would be augmented from Rupees 15000—0—0 to 26,000—0—0. The Estimate has however been reduced to Rupees 20,000—0—0 though the latter Sum greatly exceeds the Actuals by Rs 14,637.

The Revenue of this Range would

hardly cover the Salary of a first Class Deputy Conservator provided for in this Range. It is desirable therefore that this Forest should be placed under the Supervision of a Probationary Assistant.

26. Expenditure. Mr Williams estimated under "A Conservancy and Working" a Sum of Rupees 14,000—0—0 against the actuals of Rupees 5172—0—0 the amount has been reduced to Rupees 12,000 which will cover the cost of the works proposed to be carried out on Contract in the Lower

Pulneys Cumbum Valley & Serumallay.

27. Revenue. Mr. Hayne Tinnevelly having Consulted the Collector of his District regarding the Budget Estimate States that on the Reorganization of the Department the Collector proposes to remodel the whole System which will result in a Considerable diminution of Revenue. The Deputy Conservator proposes however to fell timber at a lower rate and Sell it at Rupees 1-2 instead of Rs 1-8 per C foot and

and expects to realize Rs 12,500 in Item No. I and Rs 13,000 under Item II on Timber, Firewood Charcoal to be removed by merchants and Others under the Conservancy Rules. These two Items amount in the aggregate to Rs 25,500. As the Collector intends remodelling the working of the Forests by which the Revenue would be greatly effected it is necessary to reduce the Estimate under these heads to Rs 20,000 whilst Rs 6,000 shewn under Item No. VI can be allowed to Stand.

28. Expenditure For the foregoing reasons the Estimate given by the Deputy Conservator under

"Conservancy & Working" has been reduced from Rs 19,438 to 15000.

29. Establishment. In Items No. I & II the Pay and Travelling Allowance of the third Class Overseer employed in lieu of the Sub-Assistant Conservator have been entered agreeably to G.O. dated 11th June 1872 No. 918. Mr. Hayne has exhibited the grant of double travelling allowance to the Overseer in question which has been struct out in the absence of the requisite authority for the charge referred to.

30. Revenue. The Revenue has been estimated lower than that given for the current year

Anamallay

The market being dull the sales will not realize more than Rs 60,000 which exceeds the Actuals by Rupees 3183.

31. Expenditure. Mr. Douglas' Estimate under Item No. I has been reduced from Rupees 20,000 to Rupees 10,000 which will cover the cost of felling and Carriage of Timber on requisitions from the Public Works and Ordnance Departments of the Madras & Bombay Presidencies, but in the absence of Indents no portion of the amount will be expended until the Stock valued Rs 137,571 on the 31st March last is disposed of. The experimental Teak Plantation formed sometime since in this Range having proved unsuccessful owing to the roots having

been attacked by grubs it is neces-
sary in order to prevent further
destruction to deluge the seed beds
with water as is done at Nelambur.
In that case the beds should be
raised 6 inches high from the ground
by a wall of 3 inches high to retain
the water and thus the grubs would
be exterminated. If the experi-
ment proves successful Mr. Douglas
should form Teak Plantations
on the Anamallay Hills as
the indigenous trees are fast
disappearing by the use
of the axe for the last
20 years. The Estimate
under the head No. VII has
therefore been raised to
Rupees 12000 — —.

32. Establishment. This Range having
been placed in charge of a 3rd Class
Deputy Conservator his pay and
Allowances have been entered in
the Establishment in lieu of those
of a 2nd Class Deputy given
in the Budget Estimate of the
Current Official year.

Bolampatty & Sholacarry.

33. The Sholacarry Range which
has been hitherto worked together
with Cheurat Nair has been
amalgamated with that of
Bolampatty as far as the geographical position of the tracts
is concerned. The Revenue
as well as the Cost of the Esta-
-blishment has therefore been provided
for in the Estimates of this Range
to which a portion of the Cheurat
Nair Forest Establishment
consisting of one Overseer on
Rupees 80 + 30 and two peons on

Rs 6 each have also been transferred.
Hence the increase in the Revenue and
Expenditure and Establishment.

34. Revenue. Owing to the extension of the Railway line between Potamur and the foot of the Neilgherry Hills the Mettupoliem Forests at the foot of the Ghaut have been ~~under~~ brought under Conservancy agreeably to G.O dated 14th June 1871 No 1055. The Regular and Budget Estimates therefore Shew entries of Rupees 2000 and Rupees 3000 respectively.

35. Expenditure. Pending the transfer of the Mettupoliem Forests to the Special Department from the mangement of the Commissioner of the Neilgherries the Estimate under "Conservancy and Working" was included in the Bhowany Range and which has now been transferred to the Mettupoliem Forests.

36. Establishment. The pay and Travelling allowance of the Establishment of this Range have been sanctioned

by the Government of India in their Resolution dated 29th February 1872 No. 1519 recorded in G. O. of the 20th May 1872 No. 485 which have been accordingly shewn in the accompanying scale of Establishments.

Sigur & Sathiamangalam & Bhowany.

37. These Valuable sandal=wood Forests in the Coimbatore District are being work=ed under the Supervision

of Colonel Morgan 1st Class Deputy Conservator, the Revenue realized therefrom always leaves a large Surplus after covering the cost of the Establishment and Working Charges.

Wynad

38. Revenue. The market at the Wynad and Mysore being very dull, Mr Peet's estimate has been reduced from Rs 16,000 to Rs 14,000 which it is hoped will be fully re=alized from the Depôt about to be opened out at Tellicherry and from the periodical Sales of timber to be held at Mysore.

Chennat Nair Forest.

39. Revenue. Good timber of every kind having been cleared previous to this range being placed under Forest Conservancy, it is very desirable to give it rest for a

few years. The Jungle and other kinds of fuel can however be felled and supplied to the Locomotive Department of the Railway as suggested by the Collector of Malabar. Hence a small amount of Revenue has been shewn both in the Regular and Budget Estimates

40. Expenditure. A Sum of Rs 1200 has been entered under item No. VII for removing Creepers and for the supply of fuel to the Locomotive Department of the Rail way. Rs 300 and 500 have also been exhibited under Items VIII and X for surveying and repairing roads.

41. Establishment. A Second class Overseer and two peons having been transferred to the Shola Kurray range as stated in para 33 above the pay of one Gumastah and three peons only have been retained in this range which small Esta=blishment will quite suffice to conserve the tracts of these forests.

Mudumallai. 42.— To cart 30,000 Cubic feet of Teakwood to Mysore from the Forest Depôt at Mudumallai for the periodical auction sale.— To cart 10,000 Cubic feet of Teakwood to Ootacamund for the supply of D.P.W. and for sale to the Public.— To plant 12 acres with Teak; and to bring in all the remaining timber to

to Karkanah Depôt amounting to 10,000 Cubic feet.-

43.- To fell 3,000 maunds of Sandalwood.- To deliver 5,000 tons of fuel to the Railways.- Bhowany

To cut and prepare 5,000 tons more To fence in certain reserves for Railway fuel and to cut and widen the channel near Narringapett.- Also to fell 3,000 cft. of timber for supplying the public.-

44.- To fell 3,000 maunds of Sandalwood.- To plant 50 acres with Sandalwood and to fence in certain reserves of Sandalwood trees.- Also to fell 3,000 cft. of timber to supply the Collegall

the public.-

Nellumbore 45.- Revenue.- Mr. Ferguson who is in charge of this Plantation has entered in the Estimate as income Rs. 26,000 for 1873-74 against the Actuals of Rs. 8,409. His Estimates are generally very high, but the sums realized by sales hardly amount to one third of the Estimated revenue though a large stock of Teak and Blackwood felled at considerable expense to the State in previous years is lying rotting and over 25 per cent are being deducted annually on account of depreciation of Stock.

Under

Under the foregoing circumstances, the Estimate of this range has been reduced to Rs 15,000, though the Actuals of the past five months against the actuals charge of Rs 13,296. amount only to Rs 249 incurred under A "Conservancy & Working"-

46.- Expenditure - As timber to the value of Rs 30,265 is lying at the Calicut Depôt felling and floating should for the present be suspended until the stock now on hand is fully disposed of. Hence the sum of Rs 6,000 provided for under Item No I has been expunged, whilst the other items for planting &c are

are increased.-

47.- The cause of the increase in the Regular Estimate is attributable to the transfer of funds from one range to another when it was anticipated that the Estimate for the Current year would be exhausted

48.- The amount of the Estimate for 1873-74 shews an excess of Rs 3911 over the actuals Viz Rs 44,189, but the firewood jungles which are now under the management of the Collector, will, when amalgamated with the Forest Department realize an income of not less than Rs

Rs. 4,000 - Hence the Estimate of this Range Viz Rs. 45,000 will be fully realized.-

Ootacamund
16th September 1872

J W Morfan Lt Colonel
Offg. Inspector of Forests

J Grose
Secretary to the Board of Revenue

Report on the Contemplated operations &c. for the Offl. year 1873-74.

Jul. Ret. 2 of 1872

Rev: 4/3306/72

This shd. eventually be printed & distributed to the Dt. Colds. Copy can be obtd. for this purpose if this orig. must go to Supt. Govt.

Revenue Department

883

Proceedings of the Board of Revenue dated 4 October 1872.

Read letter from the Accountant General dated 21st September 1872 No. 4662 forwarding a letter from the Inspector of Forests and its accompaniments to be countersigned and returned to his office as early as possible.

The Budget Estimates prepared by the Inspector of Forests for 1873-74 are carefully drawn up and will be returned by the Board to the Accountant General, duly countersigned with the following observations.

2. The receipts are Estimated at 4,90,000 Rs. against an Expenditure of 4,57,600 Rs. Both are in Excess of the regular Estimates for the current year 1872-73, the Receipts by Rs. 40,000, and the Expenditure by Rs. 76,600.

The

3. Receipts. The increase occurs in many ranges, the largest item being Rs. 6,000 in the District of Salem. The range officer did not reckon on any increase, but the Inspector of Forests gives good reasons for Expecting an increase of at least 10,000 Rs. Even if this is obtained the receipts will be Rs. 5,503 less than the actuals of 1871-72.

4. In the Trichinopoly range an increase of Rs. 6000 is Expected on the Range officer's assurance which cannot be checked

5. In Timevelly the Inspectorship reduced the Estimates of the Range officer by Rs. 5,500 in receipts and by Rs. 4,438 in working charges on the ground that the Collector of the District proposes to remodel the working of the Forests; but the Estimate of receipts sent by the Collector to the Board is 2000 Rs. in excess of that of the Range officer, while his Estimate of working charges is nearly the same as the Range officer's.

6. The Board are disposed to think that the Estimates of the Range officer which are confirmed by those of the Collector may be accepted

7. As regards the Charges, more than half the increase is under working charges, and the remainder under Establishment and office Contingencies

8. The increase under working charges, like that under receipts, is spread over a number of districts, and calls for no special remark.

9. Under the item, "Pay of Executive officers", the Inspector has provided 9000 Rs. being the sum still available out of the amount sanctioned by the Government of India to meet any increase that may be allowed in the pay of the present incumbents

incumbents, "or the Salary of the additional probationary assistants" The Board are not in a position to determine whether this provision is necessary.

An officer is in this way out from England but he will be a Deputy Cons^r at 4th ft into a Probat^r

10. There are a few clerical errors on the papers.

11. In para 18 of the report on the Contemplated operations of the Forest Department, the actuals for 1871-72 of item No 2 in Salem are stated to amount to Rs. 62,886, but the correct sum is Rs. 49,425.

12. In para 25 of the same report the Estimate of receipts in Madura is stated to exceed the actuals by Rs. 14,657. The word "by" should be omitted.

13. No figures have been entered in the Columns of actuals &ca against the

the Salary of the Uncovenanted Assistant. The Entries in this part of the budget must be corrected as shown in pencil.

(True Extract)

J G Rose
Secretary.

To
The Accountant General.
with letter & Budget Estimates of Inspector of Forest

Accountant General's Office
Recd 5 10 18 2
Ansd

A Bs.

C. Amyhoff
Copied. Dn. Vinay agmn.

Proceedings of the Board of Revenue Dated 4th October 1872 Depd.

35

Revenue Department.

No. 1492

PROCEEDINGS of the MADRAS GOVERNMENT.

26th October 1872

Read the following letters from the Accountant General, Madras, dated 9th and 12th October/72 Nos. 419 and 427.

Order thereon

The Officiating Accountant General submits with his letters above recorded an amended Abstract of the cash transactions of the Forest Department for the year 1871-72, duly verified with the books of his office; and the Budget Estimate for 1873-74, which has also been examined in his office, together with a Memorandum explanatory of the variations under Establishment

I. D. S.

The expenditure under Estimates, as compared with the Actuals of 1872-3, will be increased by no less than Rs 76,600, and the excess of ~~[illegible]~~

Establishment between the current year's grant and that proposed for 1873-74.

2. The abstract of cash transactions shows that the income during the year 1871-72, amounted to Rs 4,18,891 including a sum of Rs 30 short credited in 1870-71, and that the expenditure amounted to Rupees 3,46,911. These figures do not tally with the figures entered in the Budget Estimate under the head of "Actuals" for 1871-72, viz.

Receipts —— Rs 4,18,882
Expenditure —— " 3,45,716

The ~~cause of the~~ difference is due probably to the circumstance

receipts over charges demanded of Rs 36000. This is a fact which should be well understood and be shown to be capable of justification before we accept the Estimates.

[illegible]

36

circumstance ~~adverted to~~ mentioned in the concluding sentence of paragraph 2 of the Offg. Accountant General's letter dated the 9th instant, No 419, but this should have been explained.

3. The Budget Estimate for 1873-74 has been, as remarked by the Board of Revenue, carefully drawn up. The receipts are estimated at Rs 4,90,000 against Rs 4,18,882, the actuals for 1871-72, and Rs 4,50,000 the estimate for 1872-73 - the probable increase being Rs 71,109 and Rs 40,000 respectively. The report on the contemplated Forest Operations describes

Receipts

Actuals 1871-72 -	Rs 4,18,882
Budget Estimate for 1872-73 —	" 4,50,000
Regular Estimate for 1872-73 —	4,50,000
Proposed Estimate for 1873-74 —	4,90,000

indicates ~~describes~~ that operations on a more extended scale will be carried out during 1873-74, and that there is every likelihood of the estimated revenue being realized. The Governor in Council resolves therefore to accept the Estimate.

4. The working charges, under the several heads, aggregate Rs 2,41,600, the actuals for 1871-72 being Rs 1,94,814 and the estimate and Regular Estimate for 1872-73, Rs 2,00,000. There is an increase in the charges, as in the receipts, due as above observed, to ~~it being~~ proposed

Expenditure

Conservancy & Working

Actuals 1871-72 - Rs - 1,94,814
Estimate for 1872-73 — 2,00,000
Regular Estimate for 1872-73 — 2,00,000
Proposed Estimate for 1873-74 — 2,41,600

	Excess Rs
Golconda —	650
Chandragherry, Vellore & Polur —	400
South Arcot —	5,500
Tichinopoly —	17,600
Madura —	6,800
Mettapolleem —	1,800
Bhowany —	9,300
Wynaad —	550
Chennat Nair —	420
Nellumbur —	17,500

proposed to extend the forest operations. The allotments appear to have been fixed after due deliberation. In the Forests named in the margin, the charges exceed the anticipated receipts to the extent noted. The excess against the Golconda and Chennat forests calls for no remark. In North Arcot it is proposed to take up 1,000 acres in addition to the area (1000 acres) already planted out. In South Arcot ~~the excess is due partly~~ to an increase under the head of felling, cutting, &c., ~~and partly to an increase~~ under Establishment.

In

In Tichinopoly it is proposed to fell the Lal-pettah reserves, clear the jungle along the banks of the Cauvery in the Tichinopoly and Tanjore Districts, and plant out eight square miles of additional land. In Madura, to work the forests in the Lower Pulneys, Cumbum Val-ley, and Tenmallay on a larger scale by contract. At Mettapolliem the newly formed ~~[illegible]~~ Forest having been entrusted to the Special Department, ~~it is anticipated that the~~ expenditure will be incurred ~~exceed~~ on their account ~~the~~

the amount hitherto laid out in the conservancy of the forests. At Bhowany besides felling more sandal wood, and fuel to meet the demands of the public and the Rail-way, certain Fuel reserves will be fenced in, and the channel near Narringapett, widened. In Wynaad the excess over receipts is due to the sanctioned increase in the pay and travelling allowance of the executive officers. In Nellumbur, conse-quent on a large supply of timber being on hand, the charge for felling &c has been omitted from the estimate, and that for "plantations" increased.

5. The District of Madura contains ~~a great~~ much deal of valuable forest along the ghâts which needs to be developed, and the Governor in Council cannot approve the ~~suggestion~~ proposal to place the range under a Provincial Assistant instead of a first class Deputy Conservator.

6. The cost of the establishment, including travelling allowance and contingencies, during 1873-74, is estimated at Rs 2,16,000 against Rupees 1,81,000, the estimate for 1872-73. The excess is due to the re-organization of the Department recently sanctioned by the Govt of India, and is sufficiently explained in the Memorandum of Variations submitted by the Accountant General.

7. The Governor in Council passes the estimate of charges amounting to Rs 4,57,600, as per abstract appended, against the estimated Revenue of Rs 4,90,000. The net Revenue will be Rs 32,400.

The estimate will be returned

Establishment	
Actuals 1871-72	Rs 1,50,902
Estc. for 1872-73	1,81,000
Regular Estc for do	1,81,000
Proposed Estc. for 1873-74	2,16,000

× Resolutions dated 24th April 1872, N° 2008, and 16th Sept. 1872, N° 1126.

returned to the Account-
ant General for submis-
sion to the Govt of India.

8. The attention of the
Inspector of Forests will
be drawn to the remarks
contained in para 3 of
the Offg. Accountant
General's letter dated
the 9th instant, No 419,
in respect of the item
of Rs 9,000 entered under
pay of Executive Officers,
and adverted to in para-
graph 2 of the Report.

9. The Inspector of
Forests will furnish a
copy of the Report to
be printed and circulated
to the several Collectors
in the Provinces.

10. Adverting to the re-
marks of the Board of
Revenue in paragraph 9
of their Proceedings dated
the 4th October, the Governor
in Council observes that
under the recent sanction
of the Govt of India, 18 offi-
cers, including 4 Probationary
Assistants, are appointed for
the upper grades of the Forest
Department. Of this number
17 officers, including 3 Pro-
bationary Assistants, were ap-
pointed in the Fort St George
Gazette of the 20th August last,
and an officer of the grade
of Dy. Conservator of the
4th Class is on his way out
for

for England. On his arrival the authorized number of officers will be complete. As promotions take place in the 2d. Cl. of Dy Consr. the whole sanctioned Expenditure on this portion of the Establt. will be utilised

W. H.

Govt. of {187} Madras.

To

Dated } 187 , No.
Recd. }

Nos.

6 To the Acctt General Des 1st Novr/72
14 " Board of Revenue " "
3 " Insp. of Forests " "

Special Cases

5 2/4

No. 25525.7

C-17: Oct/72 R 25th Oct
R-C-26: Octr R. 26 "

Govt. of {1872} Madras.

REVENUE.

To

THE ACCOUNTANT-GENERAL,

&c, &c., &c.

Dated October 26th.

Recd. Read.

Forest Budget.—Letter from the Accountant-General submitting the Estimates for 1873-74, reviewed and returned to the Accountant-General for transmission to the Government of India.