Proceedings of the Madras Government, Revenue Department, 16*th April* 1872.

No. 144. Read the following Annual Report from Major R. H. BEDDOME, Conservator of Forests :—

Submitting Annual Report for 1870-71. | (Here enter 1st June 1871.)

No. 145. ORDER THEREON, 16th April 1872, No. 609.

Forests, No. 5.

THE Government proceed to review the results of forest conservancy in each range, but before doing so, they resolve clearly to lay down the principle on which the "net surplus," which may be yielded by the Forest Department as a whole or in any range, is to be calculated. In his report for 1869-70, the Conservator observed that "the proper financial result is the excess of receipts over expenditure without any reference to a deficit or surplus of stock in hand;" and he has since justified this mode of calculation on the plea that his department has never received credit for the existing stock in hand—a statement which is, however, partially contradicted by the fact that from 1862-63 to 1865-66, during which years the stock in hand *increased*, the Conservator always took credit on a valuation of the increase. This was the correct course for adoption; but now when the stock in hand (or capital) of the Forest Department is decreasing, it is obviously improper to carry the amount of diminution to the head of Income. The "net surplus" of a year must always include a reference to increase or decrease of stock in hand, and the annexed table shows, in column 8, the results of forest conservancy since 1862-63 thus calculated. In the year under review, the expenditure was Rupees 2,94,860, the receipts Rupees 3,39,762, and the increase in the value of stock in hand Rupees 24,437. The "net surplus" was therefore Rupees 69,339 :—

Year.	Cash Expenditure.	Cash Receipts.	Difference between Columns 2 and 3.	Value of Timber in Depôts.	Increase of Value during the Year.	Decrease of Value during the Year.	True Result of the Year calculated on Columns 4, 6 and 7.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1862-63 ...	1,75,768	1,82,334	6,566	4,82,361	1,86,809	...	1,93,374
1863-64 ...	2,04,303	2,43,642	39,339	5,78,873	96,512	...	1,35,851
1864-65 ...	1,96,658	3,30,569	1,33,911	6,47,703	68,830	...	2,02,741
1865-66 ...	2,59,802	3,21,581	61,779	6,89,663	41,959	...	1,03,738
1866-67 ...	2,17,149	3,38,607	1,21,458	6,78,536	...	11,127	1,10,331
1867-68 ...	2,72,840	4,24,184	1,51,344	5,94,816	...	83,720	67,624
1868-69 ...	2,69,700	3,91,179	1,21,479	5,24,388	...	70,428	51,051
1869-70 ...	2,86,691	4,95,789	2,09,098	4,06,261	...	1,18,131	90,967
1870-71 ...	2,94,860	3,39,762	44,902	4,30,698	24,437	...	69,339

2. *Gumsoor and Suradha (Ganjam.)*—This range is in charge of Overseer McCally. The receipts during the year amounted to Rupees 5,992-15-6, and the expenditure to Rs. 3,091-1-4. The balance of Rupees 2,901-14-2 is reduced by a diminution in the value of stock to a net surplus of Rupees 2,749-2-2. For 1869-70 the net surplus calculated on the same principle was Rupees 3,822-10-8. The quantity of timber (exclusive of firewood) removed from the forests during the last two years is shown below:—

Year.	Departmentally.	On License.	Free.
	C. FT.	C. FT.	C. FT.
1869-70	10,410	83,255	15,440
1870-71	860	84,030	24,520

The Government infer from Overseer McCally's reports that the forests under his charge are capable of supplying a larger quantity of timber without permanent injury to their resources, and the falling off in revenue is ascribed by him to the cessation of demand on the part of the Department Public Works. The Government resolve to call the attention of the Superintending Engineer, 1st Division, to paragraph 4 of G. O. dated 4th February 1871, Department Public Works, No. 352, and the Conservator will endeavour to meet the convenience of the Department Public Works officers by every means in his power. It is highly desirable that the Department Public Works should draw its timber from forests where skilled supervision guards against detriment to natural resources; but to admit of this, the Conservator must have a stock of well-seasoned and suitable timber always in store at convenient depôts. The small experimental plantation formed by the Overseer in 1869-70 is reported to be thriving.

3. *Kurnool.*—This range was during the year under the supervision of Mr. R. W. Morgan. The expenditure during the year amounted to Rupees 9,122-0-7, the receipts to Rupees 44,922-9-6, and there was a decrease in the value of stock to the extent of Rupees 292-2-8. The net surplus of the year is, therefore, Rupees 35,508-6-3 against Rupees 36,624 of 1869-70 and Rupees 34,783 of 1868-69. Mr. Morgan's report is defective in many respects, and the Government are unable to reconcile his figures with those given in paragraphs 158 and 159 of the Conservator's report. On the assumption that the latter are correct, the subjoined statement shows the extent of felling during the last two years :—

Year.	Departmentally.	On License.	Total.	Free.
	C. FT.	C. FT.	C. FT.	C. FT.
1869-70	......	350,920	350,920	11,340
1870-71	402	233,500	233,902	10,000

The annual drain upon the forests in this range is, according to the Conservator's figures, far greater than in any other, but even allowing, for the circumstance, that nearly all the timber is felled on licenses, the receipts are by no means proportionately large. At the close of last year the value of the timber in stock amounted to only Rupees 1,514, or less by Rupees 292 than at the commencement. During the year, therefore, 233,500 cubic feet *plus* the value[*] of Rupees 292 were removed from the forest. Leaving the latter amount out of the question, and comparing the former amount with the "receipts on sale of timber removed by purchasers," the result obtained is that an average of 2 Annas per cubic foot, or Rupees 2-8-0 per bandy-load of 20 cubic feet, was realized; the seigniorage rates ranging from Rupee 1 per bandy-load for unreserved timber to from Rupees 2 to Rupees 6 for the reserved kinds.

4. The Conservator will, in future, endeavour to distinguish the quantities taken out of the forest under each rate of seigniorage, and the Government suggest, for consideration, the expediency of adding to the reserve of 200 square-miles which was formed in 1869-70, as the demand on the forest appears to be so large. The opinion of the Collector is desired on this point. The Conservator will consider whether the reserved tract should not be worked departmentally in preference to the license-system. No timber was supplied to the Department Public Works during the year under review, but this stoppage of demand on their part is unexplained. Three artificial plantations are reported on by the Assistant Conservator. The Government much regret to learn that man-eating tigers are still so seriously destructive on the Nandycanama Pass.

5. *Cuddapah.*—This range which, up to 1869-70, was administered jointly with that of North Arcot is now the sole charge of Mr. Yarde. The gross receipts of the year were Rupees

[*] The Government do not understand the system of valuation adopted in this range, and are, therefore, unable to estimate the value in timber of Rupees 292.

46,301-9-10, the charges Rupees 21,329-4-8, and the increase in the value of stock Rs 4,114-4-3. Thus the net surplus on the year was Rupees 29,086-9-5, against Rupees 36,303, in 1869-70 and Rupees 38,368 in 1868-69. The increase in expenditure is doubtless partly due to the assignment of the range as a sole charge, but the falling off in revenue is principally ascribed to the European war which stopped the sale of Red Sanders. The timber in hand at the close of the year was valued at Rupees 22,534-5-9. From the information furnished by Mr. Yarde and the Conservator, the Government conclude that this stock was composed of 2,111,609 lbs of Red Sanders and 2,571 cubic feet of timber. In this as well as in other ranges the particulars as to stock and its estimated value should be more clear and condensed. The subjoined statement shows the quantity of timber removed from the Cuddapah forests during the last two years :—

Year.	Departmentally.	On License.	Total.	Free.
	C. FT.	C. FT.	C. FT.	C. FT.
1869-70 ...		1,36,460	1,36,460	24,000
1870-71 ...	...	1,33,240	1,33,240	3,780

In his report for 1869-70 the Conservator commented (paragraph 140) in strong terms on the heavy indents which had been made on the lowland forests of this range, and stated (paragraph 143) that "as there was a supply of timber in depôts and not much demand from them, little or no timber would be felled during the year (1870-71) by the department." The Government request that Major Beddome will explain his reasons for subsequently authorizing a different course, whereby the stock in hand has been increased. There is probably some mistake in the figures under "free." The Government trust that Mr. Yarde will use his best endeavours to prevent disforestment in his range. His plan of allotting the patches of forest in which Railway Fuel Contractors are permitted to fell is judicious, *provided he takes care that they leave a sufficient quantity of growth to aid re-production.* In this case also it appears to Government preferable for the forest officer to work the tract departmentally rather than by license and voucher. The attention of the Acting Collector will be drawn to the remarks at the conclusion of Mr. Yarde's report regarding the evasion by the ryots of the rule requiring them to obtain passes for timber to which they are entitled free of charge.

6. *North Arcot*—This range now forms the sole charge of Mr. Sheffield. The gross receipts, during the year were Rupees 13,948-1-6, the expenditure Rupees 8,478-6-6, and the increase in the value of stock Rupees 1,952-8-0, the net surplus on the year being, therefore, Rupees 7,422-3-0 against Rupees 2,948 in 1869-70 and Rupees 6,000 in 1868-69. The extent of felling during the last two years is shown below :—

Year.	Departmentally.	On License.	Total.	Free.
	C. FT.	C. FT.	C. FT.	C. FT.
1869-70 ...	...	31,688	31,688	3,080
1870-71 ...	...	25,810	25,810	Not stated.

If the large expenditure on plantations be taken into consideration, the financial results of the year (on the assumption that the forests are not over-worked) are creditable to the Assistant Conservator; but his report is principally devoted to the artificial plantations on which a special report has already been laid before Government. Considerably more than half the revenue in this range is derived from the sale of bamboos and jungle-wood; but Mr. Sheffield's figures, though elaborate enough in respect of the *sale-proceeds* of the various items of forest-revenue, leave the Government quite in the dark as to the quantity sold under each item, and the rate at which it was sold. The Government regret to learn from paragraph 112 of the Conservator's report that "smuggling" is so rife, but the Collector has adopted rigorous measures to check it which, it is hoped, will meet with success. The Conservator's remarks in advocacy of the collection by the department of forest-products have been noted, and will be referred to hereafter. In the meantime, the Government see no objection to departmental collection of these products in *reserved* tracts, which, they infer from paragraph 115 of the report, it is the Conservator's intention to establish. The Trivellum Casuarina plantation is so promising that the additional 1,000 acres of land, which Mr. Sheffield says can be had between Arcot and Amboor, should be obtained and planted without delay.

7. *Salem.*—This important range is reported on by Mr. J. Nisbet, of whose death the Government have lately heard with much regret. The subjoined statement shows the fiscal results attained in it during the last three years :—

Year.	Gross Receipts.	Gross Disbursements.	Deficiency of Stock.	Net Surplus.
	RS.	RS.	RS.	RS.
1868-69 ...	66,820	28,420	Not stated.	...
1869-70 ...	64,707	29,641	3,707	31,359
1870-71 ...	64,675	16,833	1,277	46,565

The decrease of expenditure in the year under review is note worthy. The "*sale of timber removed by purchasers*" represents by far the largest item of revenue, but considerable sums were realized under the heads of "sale of timber at depôts" and "sale of fruits, etc." The particulars as to quantity and value of stock sold are too meagre and confused to admit of exhibition in a tabulated form. The appended figures show the extent of felling during the last two years:—

Year.	Departmentally.	On License.	Total.	Free.
	C. FT.	C. FT.	C. FT.	C. FT.
1869-70 ...	8,420	18,887	27,307	44,996
1870-71 ...	5,020	20,113	25,133	57,423

The Tripatore and Denkenicottah forests are worked almost entirely departmentally, but the Salem forests in which the license and voucher-system is in force appear by far the most productive. A fair proportion of the revenue realized in this range is obtained from Sandalwood which fetched during the year under review an average price of more than Rupees 4 per maund, or Rupee 1 in excess of the valuation rate generally adopted in this Presidency. It appears to the Government that an artificial Sandalwood plantation might be formed with advantage in this district. The railway fuel reserves (five in number) between Mullapuram and Shervaroy Hill stations were fire-traced during the year at a total expenditure of Rupees 1,065, but in spite of this precaution fire broke out in two of them, and caused some damage. Four more tracts (between Ahtoor and Mullapuram) were selected by Mr. Nisbet as fuel-reserves during the year, but the subsequent illness of that officer prevented the ascertainment of their area. From Mr. Knox's report of 1870, the Government gather that there are in all four plantations in the Salem range. Of these the plantation on the Shervaroys is now reported a failure, and the Conservator proposes to retain it for experimental purposes only.

8. *South Arcot.*—The forests in this range are reported on by Mr. H. L. Wooldridge, who took charge of them in November 1870. The gross receipts during the year were Rs. 3,270-8-5, the expenditure Rupees 3,508-0-4 and the increase in the value of stock Rupees 544-15-5. The net surplus on the year, therefore, was Rupees 307-7-6 against Rupees 2,283 in 1869-70 and Rupees 81 in 1868-69. This result, which is calculated from the Conservator's figures, differs from that arrived

at by Mr. Wooldridge in paragraph 18 of his report, in which he refers to a tabular statement nowhere to be found in the Appendix. The falling off in net revenue during the year under review must mainly be ascribed to the increase of expenditure under the head of "Salaries," owing to the appointment, in August 1870, of an Assistant Conservator, the range having up to that date been administered jointly with that of Salem. The South Arcot range possesses four fuel-reserves; but the information furnished regarding them is meagre. The artificial plantations stated to be very thriving are under the Revenue authorities and supported from the Jungle Conservancy Fund.

9. *Madura.*—This range, as well as those of Tinnevelly, Trichinopoly, and Tanjore was, during the year under review, administered by Lieutenant C. J. Walker, whose zeal and regard for system deserve recognition by Government. The financial results of the Madura range for the last three years are shown below:—

Year.	Expenditure.	Receipts.	Difference in Value in Stock.	Deficit on the Year.
	RS.	RS.	RS.	RS.
1868-69	6,134	10,523	− 5,479	1,090
1869-70	9,006	4,418	+ 2,964	1,624
1870-71	17,604	9,626	+ 4,856	3,122

The annually recurring deficit is partially due to the slackness of demand for timber, especially on the part of the Department Public Works. It is much to be feared that the numerous Zemindars in the range, or their lessees, are under-selling the department at the risk of ruining their forests. The Superintending Engineer, 8th Division, is requested to report from what sources the timber used by the Department Public Works in the Madura and Tinnevelly ranges is obtained. Another reason assigned for the small returns realized by the department is the extent to which "free felling" is carried on. The subjoined statement, contrasting the returns of timber felled in the Madura forests during the last two years, shows a more than three-fold increase under the head of free felling.

The increase under the head of free firewood is large, but is probably only apparent and really due to more accurate returns. When compared with the population of the Government taluqs, the highest figure gives a most trifling quantity per head per annum:—

Year.	Departmentally.	On License	Total.	Free.
	C. FT.	C. FT.	C. FT.	C. FT.
1869-70 ...	2,210	9,884	12,094	10,856
1870-71 ...	9,704	13,472	23,176	37,246

The attention of the Acting Collector of Madura will be called to the alleged extensive and increasing issue of free Permits, and he will be requested to confer with the forest officers on the subject. Lieutenant Walker has taken a step in the right direction by demarcating in two taluqs tracts of jungle to which, with the permission of the Collector, free felling is restricted. The Deputy-Conservator has endeavoured as far as possible to substitute departmental felling for the license and voucher-system, and several new depôts have been opened. The departmental work, however, is still in the hands of contractors, and the Deputy-Conservator recommends to his successor the organization of a "complete system of departmental establishments for felling, sawing, dragging, and carting timber." The average rate of sale of Government timber sold from the depôts was Rupees 1-2-0 per cubic foot, but that of timber sold on licenses and vouchers is not given, and the particulars requisite to a comparison of the remunerative character of the two systems are entirely wanting. There are three plantations in the Madura range, situate respectively in the Cumbum Valley, on the Pulney Hills, and in the Pulney Taluq near the foot of the hills. All three were extended during the year under review, but the first and last-named are not spoken of in very encouraging terms.

10. *Tinnevelly.*—This range also, during the year under review, formed part of Lieutenant Walker's charge. Mr. Hayne, a newly appointed Assistant Conservator, whose capacity and industry are testified to by the Deputy-Conservator, has been in immediate charge since January. The Tinnevelly range is more profitable from a financial point of view than that of Madura. The financial results of the last three years are shown below:—

Year.	Expenditure.	Receipts.	Increase in Value of Stock	Net Surplus.
	RS.	RS.	RS.	RS.
1868-69	7,001	13,708	No stock in hand	6,707
1869-70	9,208	20,489	353	11,634
1870-71	15,708	21,242	4,392	9,926

No timber was supplied to the Department Public Works during the year, and the remarks on this point made with reference to Madura are applicable also to Tinnevelly. Timber valued at Rupees 4,745 remains in depôt. In this, as in the Madura range, the existence of a large stock in hand for which purchasers cannot be found, ought to operate in restricting felling during the current year. The extent of felling during the last two years is shown below:—

Year.	Departmentally.	On License.	Total	Free.
	C. FT.	C. FT.	C. FT.	C. FT.
1869-70	235	1,02,604	1,02,839	8,910
1870-71	3,892	72,973	76,865	3,348

The spread of departmental agency to the exclusion of the license and voucher-system is a satisfactory feature in the report, but there is still much room for improvement in this respect. The attention of Mr. Puckle will be called to Lieutenant Walker's remarks on the tendency of the ryots to help themselves to timber without obtaining free passes. No artificial plantation has yet been formed, or is projected, by the department in this range.

11. *Anamalay, Bolumputty, and Chenat Nair.*—The Anamalay range, which severely taxes the energies of the officer in charge of it, has been during the year administered by Mr. C. G. Douglas. The Government note with pleasure the intelligence which this officer, who has only recently joined the department, displays in his report, and the care which he takes to justify his conclusions by figures. The financial results of the last three years in the Anamalay range are shown below:—

Year.	Expenditure.	Receipts.	Cash Result.	Difference in Value of Stock.	Net Deficit.
	RS.	RS.	RS.	RS.	RS.
1868-69	31,045	30,489	— 556	—24,722	25,278
1869-70	38,616	88,915	+ 50,299	—75,469	25,170
1870-71	48,207	17,517	—30,690	+21,299	9,391

A stock of timber, valued at Rupees 1,37,656, still remains on hand, and the Government do not understand why, when such an excess of timber remains undisposed of, the Conservator did not decide earlier that felling should be stopped for a year or two in order that expenditure might be lightened and an even balance maintained between demand and supply. The expenditure is increasing annually, and is so large that were it not for the stock of timber accumulated in the early days of forest conservancy, a heavy annual loss would result from the working of these rich forests. On reference to the Forest Administration Reports, it appears that the gross expenditure in the Anamalay range from the commencement of operations to the close of the year under review has amounted to Rupees 5,05,990. The receipts during the same period have been Rupees 7,74,631,

and to this sum must be added the value of the stock of timber on hand on 31st March 1871 (Rupees 1,37,656), which gives Rupees 9,12,287 as the gross receipts of the department since its commencement. Deducting from this sum the amount of gross expenditure, a balance of Rupees 4,06,297 remains, representing the net surplus realized up to this date in the Anamalay range, which distributed over fifteen years, gives Rupees 27,086 as the average profit per annum. This average is now rapidly decreasing, and the Government desire that the Conservator will explain why expenditure now produces results so much smaller than it did some years ago. It is obvious that either the expenditure in this range must be considerably reduced, or the price of timber considerably increased. The decrease in revenue in the year under review is very fully explained by Mr. Douglas, who assumed charge too lately to have been able to apply any sufficient remedy. The depôt at the foot of the slip should not have been allowed to become empty while the outlying depôts above the ghauts were full of timber. This want of foresight prevented the despatch of timber supplied to the Bombay Marine in sufficient time to allow of its reaching Bombay by January, the limit of the period within which the timber must be delivered, if its sale-proceeds are to be reckoned on as part of the year's receipts. For conveying timber the services of contractors are employed to a considerable extent, but Mr. Douglas shows that the work is performed at a cheaper rate by the " Government Cart Establishment." His remarks on the expediency of increasing this establishment are commended to the Conservator's attention. On the question of the most economical method of transporting timber to the coast, the Conservator agrees with Mr. Douglas, who has gone carefully into the subject, that the old method of floating is cheaper than the recently adopted plan of carriage by rail. Nearly all the teak sold in this range is supplied to the Bombay Marine Department, and the Conservator should report why their indent for 1871-72 has been withdrawn. Major Beddome's decision to discontinue felling for the current year is fully approved.

12. *Bolumputty and Chenat Nair.*—The financial results for the last three years of these forests, which were under Mr. Douglas during 1870-71, are shown below:—

Year.	Gross Expenditure.	Gross Receipts.	Difference in Value of Stock in Hand.	Net Result.
	RS.	RS.	RS.	RS.
1868-69	8,166	4,477	+6,880	+3,191
1869-70	6,246	13,351	—7,959	— 854
1870-71	9,574	3,854	— 687	—6,207

The expenditure appears large in proportion to the receipts, but this must partly be ascribed to the large expenditure on plantations (Rupees 4,233). The extent of felling during the last two years is shown below:—

Year.	Departmentally.	On License.	Total.	Free.
	C. FT.	C. FT.	C. FT.	C. FT.
1869-70	3,118	400	3,518	not stated.
1870-71	326	3,179	3,505	2,078

The increased issue of licenses and proportionate contraction of departmental operations is unsatisfactory. The Assistant Conservator's explanation is that the Overseer in charge was so much occupied with plantations and reserves that he was unable to superintend felling, and consequently the Bolumputty seigniorage collections are almost the only item of receipt. The Bolumputty Hills contain the source of more than one important stream, and last year Captain Gosling strongly protested against any measures likely to lead to their denudation. The Government, therefore, view with apprehension any increased reliance on them for revenue, and

Paragraph 71 of his Report for 1869-70.

desire to be informed whether anything has been done towards carrying out Captain Gosling's suggestion, that certain denuded spots should be replanted with Teak and Rosewood, and whether there is any objection to bringing these hills under departmental agency. The Bolumputty, etc., range contains fine reserves and plantations. Considerable progress has been made with the Walliar reserve. The information under this head is meagre, and in future the artificial plantations in the range should be treated of in full detail. All particulars as to the rate at which licenses for timber were issued are wanting.

13. *Mudumallai.*—These forests together with those of Seegur and Sattiamungalam, Bhowany, and Collegal have been managed by Lieutenant-Colonel Morgan. The financial results of the last three years in the Mudumallay range are shown below:—

Year.	Gross Expenditure.	Cash Receipts.	Difference between two preceding Columns.	Difference in Value of Stock	Net Result of the Year.
	RS.	RS.	RS.	RS.	RS.
1868-69	49,795	60,014	+10,219	—12,348	— 2,129
1869-70	47,380	47,978	+ 598	—27,975	—27,377
1870-71	39,617	15,184	—24,433	— 5,978	—30,411

In spite of the heavy indents which the last three years have witnessed, timber, valued at Rupees 1,40,524, still remains in stock. The extent of felling during the last two years is shown below:—

Year.	Departmentally.	On License.	Total.	Free.
	C. FT.	C. FT.	C. FT.	C. FT.
1869-70	22,402	None.	22,402	Not stated.
1870-71	3,154	None.	3,154	Not stated.

All the felling is departmental. Owing to the present slack demand for timber, it has been decided to stop felling during the current year, except for purposes of conservancy. The figures given by Colonel Morgan show that the stock in hand is entirely composed of teakwood valued at rates varying between Rupees 1-8-0 and Annas 12 per cubic foot. The remarks in paragraph 10 regarding economy of administration are also applicable to the Mudumallay range. Felling is carried on at a loss, that is to say, the average annual sale-proceeds of timber do not equal the average annual cost of working the forests, exclusive of the expenditure involved in planting operations. The twenty-acre teak plantation in this range, commenced in 1864, continues to progress favourably.

14. *Seegur and Sattiamungalam.*—The financial results of the last three years in this range are shown below:—

Year.	Gross Expenditure.	Cash Receipts.	Difference between two preceding Columns.	Difference in Value of Stock in Hand.	Net Result of the Year.
	RS.	RS.	RS.	RS.	RS.
1868-69	7,431	23,359	+15,928	—11,666	+4,262
1869-70	10,700	21,465	+10,765	— 2,262	+8,503
1870-71	6,725	16,390	+ 9,665	— 3,425	+6,240

Of the receipts for last year Rupees 14,000 was realized by the sale of Sandalwood. A stock of timber, valued at Rupees 13,716, still remains on hand, of which Rupees 8,379 represents the value of Sandalwood at Rupees 3 per maund, or Rupees 60 per candy. This rate, it is assumed, represents the average selling price of Sandalwood in this and other ranges. On reference to the Mysore Administration Report for 1869-70, the Government observe that the average price for Sandalwood realized by the department in that province was Rupees 89-15-0 per candy. It is possible, therefore, that a better market may, by the exercise of care, be found for the Sandalwood produced in this Presidency. The extent of felling during the last two years is shown below:—

Year.	Departmentally.	License and Voucher.	Total.	Free.
	C. FT.	C. FT.	C. FT.	C. FT.
1869-70	None.	4,760	4,760	Not stated.
1870-71	None.	10,580	10,580	Not stated.

The experiments in the Sandalwood plantation belonging to this range are still carefully carried on, and 3,000 fresh plants were put out during the past year.

15. *Bhowany.*—The financial transactions of this range during the last three years are shown below:—

Year.	Gross Expenditure.	Cash Receipts.	Difference between two preceding Columns.	Difference in Value of Stock.	Net Result.
	RS.	RS.	RS.	RS.	RS.
1868-69	6,046	15,856	+9,810	+ 171	+9,981
1869-70	5,623	14,377	+8,754	—1,099	—7,655
1870-71	8,046	11,596	+3,550	+2,073	+5,623

Of the receipts for last year, Rupees 8,000 were realized on Sandalwood. The value of the stock in hand at the close of the year was Rupees 2,500, consisting entirely of Sandalwood. Felling in the Bhowany range is conducted entirely on the license and voucher-system. Cubic feet 15,460, not including Sandalwood, having been felled in 1869-70, and cubic feet 18,040 in 1870-71.

16. *Collegal.*—The subjoined statement exhibits the financial results of this range:—

Year.	Gross Expenditure.	Cash Receipts.	Difference between two preceding Columns.	Difference in Value of Stock.	Net Result.
	RS.	RS.	RS.	RS.	RS.
1868-69	6,806	15,339	+ 8,533	— 460	+ 8,073
1869-70	7,629	18,828	+11,199	+5,183	+16,382
1870-71	6,988	11,589	+ 4,601	+1,918	+ 6,519

Of the receipts in last year, Rupees 10,500 were due to the sale of Sandalwood. The stock in hand at the close of the year was valued at Rupees 9,252, of which Rupees 9,102 represents the value of Sandalwood; felling in this range is conducted entirely on the license and voucher-system, and 3,760 cubic feet of timber were fel[illegible]d in 1869-70 and 2,680 in 1870-71. A Sandalwood plantation has been formed on the Bally[illegible]m Hills, and 3,000 plants were put out during the past year. The financial transactions o[illegible]egur, Bhowany, and Collegal ranges are conclusive as to the remunerative character of Sanda[illegible] conservancy, and the Government are confident that Colonel Morgan will foster and extend the growth of this valuable tree by all the means in his power.

17. *Wynaad.*—This range was under the charge of Mr. J. W. Cherry up to December 1870. Mr. H. F. Winter did not assume charge of it until four days before the expiration of the official year. The Assistant Conservator's report is, therefore, necessarily brief and cursory. The following statement shows the transactions of the Wynaad range according to the Conservator's figures:—

Year.	Gross Disbursements.	Cash Receipts.	Difference between two preceding Columns.	Difference in Value of Stock.	Net Result of the Year.
	RS.	RS.	RS.	RS.	RS.
1868-69	8,219	381	—7,836	—21,552	—29,390
1869-70	11,078	10,794	— 284	+31,419	+31,135
1870-71	9,916	3,246	—6,670	—21,894	—28,564

Since the report was submitted, the Government have ascertained that the figures given for the two last years are fallacious. The Conservator has, both in the report for 1869-70 and in that for 1870-71, exhibited the value of timber embezzled by Overseer Turnbull as part of the stock in hand on the 31st March 1870, but has deducted it from the value of the stock in hand on 31st March 1871. The loss by Overseer Turnbull's defalcation had been shown in the accounts of 1868-69, but owing to an order of Government pointing out that sanction for writing it off had not been obtained, which sanction was afterwards accorded by Government Order, dated 21st February 1871, No. 326, the Conservator has exhibited the loss as a part of the results of 1870-71. This confusion would have been avoided if the Conservator had given retrospective effect to the Government Order last quoted. Mr. Winter reports that during the year under review, only 2,093 cubic feet of timber were sold at the rate of 12 Annas per cubic foot. The small sale of stock is due in great measure to the duty imposed by the Mysore Authorities upon timber sold at the Mysore depôt—a question which has been separately dealt with by Government. Cubic feet 5,825 of timber were felled in 1869-70 and Cubic feet 10,234 in 1870-71; felling being entirely conducted by departmental agency. Mr. Cherry in his report for 1869-70 estimated "that with 30 miles of well-laid out cart-road, and with two elephants and a few bullock-carts, 20,000 cubic feet (of Teak alone) might be extracted annually from the forests without depriving them of any timber which would not be ripe enough to spoil, if allowed to stand." The Government are very anxious that full justice should be done to the Wynaad forests and they will attentively consider any propositions which may be laid before them for rendering timber available which is at present virtually inaccessible.

18. *Nellambur.*—This range has been for several years under Mr. J. Ferguson. Its financial results are shown below:—

Year.	Gross Expenditure.	Cash Receipts.	Difference between two preceding Columns.	Difference in Value of Stock.	Net Results.
	RS.	RS.	RS.	RS.	RS.
1868-69	17,308	15,906	—1,402	—7,419	—8,821
1869-70	18,414	10,454	—7,960	—2,692	—10,652
1870-71	20,806	16,050	—4,756	—8,245	—13,001

Out of last year's expenditure Rupees 6,351 were spent upon plantations, but the steady increase of the total charges shows [illegible]t they require careful watching. A stock of timber valued at Rupees 21,750 still remains [illegible]nd owing to the dull state of the market. 7,500 cubic feet of timber were departmentally fe[illegible]during the year under review, and 11,515 cubic feet in 1869-70. The affairs of this range call for no further comment, except in respect of the teak plantations which occupy much of the Assistant Conservator's time. Since last year's report, 75,000 fresh seedlings

have been planted out. The Nellambur (Conolly) Teak plantations are unrivalled any where, and a large share of this success is due to the unflagging personal exertions of Mr. Ferguson. The Government are much indebted to him for his industry and professional skill, and they learn with regret that his health has latterly suffered.

19. *South Canara.*—Mr. J. W. Cherry assumed charge of this range in December 1870. His report contains valuable statistical information in a condensed form. The financial transactions of the last three years are shown below:—

Year.	Gross Expenditure.	Cash Receipts.	Difference between two preceding Columns.	Difference in Value of Stock in Hand.	Net Result.
	RS.	RS.	RS.	RS.	RS.
1868-69	21,864	30,064	+ 8,200	— 802	+ 7,398
1869-70	16,963	30,600	+13,637	—2,687	+10,950
1870-71	16,569	34,168	+17,599	—9,407	+ 8,192

Timber valued at Rupees 22,646 still remains on hand, and owing to the difficulty of disposing of this stock, it is proposed to limit felling during the current year. Statement F. in the Appendix to the Assistant Conservator's report would appear to show that the value of the stock in hand as estimated by Mr. Cherry exceeds its valuation in the accounts, but this is not rendered at all clear, and there is an error in the figures pertaining to "Jungle-wood" and "Bamboos" which vitiates the calculation. The Assistant Conservator should be required to explain the point more fully, and to state his reasons for writing off the amount of the difference under the head of "Destroyed by fire, white-ants, etc." Of the receipts Rupees 19,485 are classed under the head of "Permit fees" in which are comprised rent of Sandalwood stills and firewood for ditto and rent of cardamom jungles. The last-named item is now, for the first time, credited to forest-revenue, and it has, therefore, operated in increasing the receipts as compared with the preceding year. The extent of felling during the last two years is shown below:—

Year.	Departmentally.	On License.	Total.	Free.
	C. FT.	C. FT.	C. FT.	C. FT.
1869-70	9,342	10,715	20,057	Not stated.
1870-71	10,938	5,928	16,866	Not stated.

The abatement in the issue of licenses is satisfactory. The Assistant Conservator states that they are solely issued for the personal requirements of ryots.

20. In all the ranges during the year cubic feet 75,656¼ were felled by departmental agency, and the receipts by "sale of timber at depôts" amounted to Rupees 87,674-11-3. The value of the stock in hand was increased by Rupees 24,437. The particulars requisite to an estimate of the increase by cubic feet are wanting, but assuming (for the purpose of approximate calculation) that the valuation-rate and the rate of sale are identical, the sum of Rupees 1,12,112 represents the realizable sale-proceeds of a stock of timber equal to that departmentally felled during the year. This gives an average selling rate of Rupees 1-7-8 per cubic foot. The total quantity felled under the license and voucher-system was 640,057 cubic feet, and the aggregate receipts under the same system were Rupees 1,71,248-0-4, showing a sale-rate of Annas 4-3 per cubic foot. There is, therefore, no doubt that the system of departmental fel[illegible] infinitely the more directly remunerative of the two, provided working charges are kept w[illegible]e bounds, and its superiority in point of economy of timber and prevention of fraud is pro[illegible]ill more marked. The Government will at all times favourably consider any schemes which [illegible]y be laid before them for extending departmental management.

21. Several officers of the department state that illicit felling tells heavily against the receipts in their ranges, and the Conservator again advocates a law enabling his department "to challenge timber on a line of carriage when uncovered by a Pass-port." The question of a Forest Act is under consideration, but it would not appear from the returns referring to forest-offences contained in the report under review, that Magistrates, as a rule, exhibit a reluctance to punish illicit felling under Section 379 of the Penal Code, if the act itself can be proved.

22. Another feature in the Forest Conservancy of this Presidency which is much criticised, is the small results obtained from forest products, *ex. gr.*, Cardamoms, Gall-nuts, Ginger, Turmeric, etc. The Government trust that Major Beddome will before long submit the definite proposals for this matter which the Government have already told him they are prepared to consider.

23. The form of the Administration Reports for the last two years shows a considerable improvement over previous years, owing in part to the adoption by the Conservator of the suggestions conveyed in Government Order, dated 7th October 1869, No. 2,742 (paragraph 2), but it was not the intention of Government that the Conservator should put himself to the trouble of summarising in full detail the transactions of a range, except for the purpose of pointing a remark. The reports of the Range Officers forming the Appendix, which pass through the Conservator's hands supply all the statistical information required, and the Conservator should exhibit this to Government in a condensed form by employing a few tabular statements similar to those contained in paragraphs 158 and 159 of the report now under review. For the rest he need only dwell upon the general and salient features of the year under each head of the report, explaining where explanation is called for, and reconciling any apparent discrepancies.

24. But in order that the Appendix may be relied on to this extent, it is necessary to prescribe greater care and exactitude in the exhibition of the results of the year on the part of the Range Officers. Trivial details, the disposal of which is within the authority of the head of the department, are quite out of place in annual Administration Reports, and a tendency to introduce matter of this description characterises several of the reports sent in by Assistant Conservators; but a more important defect is the barrenness of statistical details, and absence of any attempt at accounting for alterations in expenditure and receipts (in some cases very marked both with reference to the budget-estimate and to the transactions of the preceding year) which characterise most of the reports. The aid of tabular statements should be called in much more frequently than it is now, and the following forms which should be appended to the report of each officer are prescribed for use :—

25. Statement A. should show the receipts and disbursements of the range under the heads adopted by the Conservator in paragraph 159 of his report, with the addition of a column for "Remarks," but the heading "Timber Expenses" should, if possible, be sub-divided into (1) cost of felling, and (2) cost of conveyance to depôt. Statement B., which is designed to exhibit in detail the extent of departmental felling (where this system is in force), should be as follows :—

Division of Range.	Description of Timber and other Forest-produce.	No. of Cubic Feet.	No. of Maunds.	Rate of Valuation per Cubic Foot.	Ditto per Maund.	Total Valuation.
1	2	3	4	5	6	7
					Total...	

Columns 3 and 5 are intended for timber and columns 4 and 6 for Sandalwood, Red Sanders and other forest-produce, usually estimated by weight which is collected departmentally and brought to a depôt. The cubic foot and the Indian Maund should be uniformly adopted in the department as the units respectively of measurement and weight for all stock, except firewood which as now can be estimated by tons, and bamboos which can be reckoned by the cartload. Where, therefore, stock of this description is collected to any considerable extent by departmental agency and sold from a depot, separate columns should be added.

Statement C., which is subjoined in blank will exhibit in detail the sales from each depôt during the year, and will supply a test of the accuracy of the valuation or the sufficiency of the sale proceeds:—

Name of Depôt.	Description of Timber or other Forest-produce; number of Cubic Feet or Maunds sold and rate of Valuation per Cubic Foot or Maund.	Total Valuation.	Total Amount actually realized.	Difference between Columns 3 and 4.	Explanation of Difference.
1	2	3	4	5	6
	Total...				
		Total showing aggregate increase or decrease ...			

Statement D. should contain the particulars of stock in hand at the commencement and close of the official year, showing the extent of increase or diminution as follows:—

Description of Timber or Forest-produce.	Number of Cubic Feet.	Number of Maunds.	Rate per Cubic Foot or Maund.	Total Valuation.
1	2	3	4	5
Total...			Total...	
Add total valuation of timber and forest-produce felled during the year as per column 7, Statement B.				
			Total...	
Deduct total valuation of timber, etc., sold during mn 3, Statement D.				
Compare remainder with total under column 5				

overnment, Revenue Department,
pril 1872.

Statement E. will have reference solely to timber, etc., disposed of under the license and voucher-system, and will be drawn up as follows. The total receipts should correspond with those in Statement A., head II of Receipts.

Description of Timber or Forest-produce.	Number of Cubic Feet.	Number of Maunds.	Rate of Seigniorage or sale per Cubic Foot or Maund.	Total Receipts (under each Head.)
1	2	3	4	5
			Total..	

26. The details given in these statements will place the Government in possession of all the statistical information required. The tabular statement appended this year to most of the reports embodying a return of trials for forest-offences occupies too much room, and should be discontinued. The facts can be briefly stated in the body of the report.

27. In respect to the principle on which valuation of timber is conducted, the information at present before Government is very defective. The Conservator is requested to submit a statement showing the different rates at which the existing stock in hand is valued, and roughly comparing these rates with the prices realized.

28. A forest map of the Presidency would often be a great assistance in the disposal of questions affecting conservancy, and ought, therefore, to be gradually drawn up range by range as opportunities offer. Such a map should show clearly the extent and situation of all important forests; a separate tint distinguishing each according as it chiefly abounds in Sandalwood, Teak, Sal or any other of the valuable descriptions of timber. The timber depôts, plantations, fuel-reserves should be marked as well as the large towns, railways, main roads and lines of communication which are depended on for the conveyance of timber; and forests departmentally worked should, if possible, be distinguished from those under the license and voucher-system.

29. In conclusion, the Government desire to acknowledge the intelligent zeal generally manifested by the officers of the department in the discharge of their duties, but they would impress on them the impolicy of increasing stocks beyond the requirements of the market, and what the exigencies of conservancy may demand in the way of felling ripe timber.

30. In future the Conservator's printed Report should bear the date of despatch in print.

(True Extract.)

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

To the Conservator of Forests.
,, the Board of Revenue.
,, the Accountant-General.
,, the Public Works Department.

Exd. F. R. Bantl

W. 609. 16 ap: 1872 -
Revenue Dept.

G. O. on Forest Administration Report for 1870-71

Original Draft
by Mr. Wellesley.
Modified by the Secy.
L.B.

A J A

J. D. S.

R.S.E. -

The Govt. ~~will, this year,~~ propose to ~~carefully~~ review the results of Forest conservancy in each range but ~~Before~~ before doing so ~~it is necessary~~ they wish clearly to lay down the principle on which the "net surplus" which may be yielded by the Forest Department as a whole or in any range is to be calculated. In his report for 1869-70 the Conservator observed that "the proper financial result "is the excess of receipts over "expenditure without any reference "to a deficit or surplus of "stock, in hand," and he has since justified this mode of calculation on the plea that his Department has never received credit for the existing stock in hand – a statement which is however partially contradicted by the fact that from 1862-63 to 1865-66 during which years the stock in hand increased, the Conservator always took credit on a valuation of the increase. This was the correct course for adoption: but now when the stock in hand, (or Capital) of the Forest Department is decreasing, it is obviously improper to carry the amount of diminution to the head of income. The "net surplus" of a year must always include

a

Year.	Cash Expenditure	Cash receipts	Difference between Columns 2 & 3 ~~expressing according to the Conservator net profit of the year~~	Value of timber in depôts	Increase of value during the year.	Decrease of value during the Year.	True result of the year calculated on columns 4, 6 & 7.
1.	2.	3.	4.	5.	6.	7.	8.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1862.63	1,75,768.	182,334.	6.566.	482.361.	186.809	.	1,93,374.
1863.64	204,303.	2.43.642.	39.339.	5,78,873.	96,512.	.	1,35,851.
1864.65	1,96,658.	3,30,569.	133.911.	647,703.	68,830.	.	2,02,741.
1865.66	259,802.	3,21,581.	61,779.	689,663.	41,959.	.	103,738.
1866.67	217,149	338,607.	121.458	678,536.	.	11,127.	110,331.
1867.68	272,840	4,24,184.	151,344	594,816.	.	83,720.	67,624.
1868.69	269,700	3,91,179.	121,479	524,388	.	70,428	51,051.
1869-70	286,691.	4,95,789.	209,098	406,261.	.	118,131.	90,967.
1870-71.	294,860	3,39,762.	44,902	~~396,053~~ 4,30,698	24,437.	10.208	69,339.

a reference to increase or decrease of stock in hand, and the annexed table shows in column 8 the results of Forest Conservancy since 1862-63 thus calculated.†

2. Gumsur & Suradha (Ganjam). This range is in charge of Overseer McCally. The receipts during the year amounted to Rupees 5,992 „ 15 „ 6, and the expenditure to Rs. 3091 „ 1 „ 4. The balance of Rs. 2901 „ 14 „ 2 is reduced by a diminution in the value of stock to a net surplus of Rs. 2749 „ 2 „ 2. For 1869-70 the net surplus calculated on the same principle was Rs. 3822 „ 10 „ 8. The quantity of timber (exclusive of firewood) removed

† In the year under review the expenditure was Rs. 294,860, the receipts Rs. 339,762 & the increase in the value of stock in hand Rs. 24,437. The "net surplus" was therefore Rs. 69,339.

removed from the forests during the last two years is shewn below

Year	Departmentally	On license	Free
	Cubic feet	Cubic feet	Cubic feet
1869-70	10,410	83,255	15,440
1870-71	860	84,030	25,520

The Govt. infer from Overseer McCally's reports that the forests under his charge are capable of supplying a larger quantity of timber without permanent injury to their resources, and the falling off in revenue is ascribed by him to the cessation of demand on the part of the D.P.W. ~~who now, it appears, obtain their timber from the Rumpah Zemindary~~

The

The Govt. resolve to call the attention of the Supg. Engineer 1st Division to para 4 of G.O. dated 4th February 1871, D.P.W. No. 352, and the Conservator will endeavour to meet the convenience of the D.P.W. officers by every means in his power. It is highly desirable that the D.P.W. should draw its timber from forests where skilled supervision guards against detriment to natural resources. ^ The small experimental plantation formed by the Overseer in 1869-70 is reported to be thriving.

^ but to admit of this the Conservator must have a stock of well-seasoned and suitable timber always in store at convenient depots.

3. Kurnool. This range was during the year under the supervision of Mr.

R.

R. W. Morgan. The expenditure during the year amounted to Rs. 9122-0-7, the receipts to Rs. 44,922-9-6, and there was a decrease in the value of stock to the extent of Rs. 292-2-8. The net surplus of the year is therefore Rs. 35,508-6-3, against Rs. 36,624 of 1869-70 and Rs. 34,783 of 1868-69. Mr. Morgan's report is defective in many respects and the Govt. are unable to reconcile his figures with those given in paras 158 & 159 of the Conservator's report. On the assumption that the latter are correct the subjoined statement shews the extent of felling during the last two years.

Year	Departmentally cubic feet.	On License cubic ft.	Total	Free
1869-70	-	350,920	350,920	11,430
1870-71	402.	233,500	233,902.	10,000

The

The Govt. do not understand the system of valuation adopted in this range, & are therefore unable to estimate the value in timber of Rs. 292.

The annual drain upon the forests in this range is according to the Conservator's figures far greater than in any other, but even allowing for the circumstance that nearly all the timber is felled on licenses, the receipts are by no means proportionately large. At the close of last year the value of the timber in stock amounted to only Rs. 1,514 or less by Rs. 292 than at the commencement. During the year therefore 233,500 cubic feet plus the + value of Rs. 292 were removed from the forest. Leaving the latter amount out of the question & comparing the former amount with the "receipts on sale of timber removed by purchasers," the result obtained is that, an average of 2 As: per cubic foot or Rs. 2-8-- per bandy load of 20 cubic feet was realised, the seignorage rates ranging from Rs. 1 per bandy load for unreserved timber to from Rs. 2 to Rs. 6 for the reserved kinds—

The

Charges Rupees 21,329-4-8, and the increase in the value of Stock Rupees 4114-4-3- Thus the net surplus on the year was Rupees 29,086-9-5, against Rs: 63,303 in

in 1869-70 and Rupees 38,368 in 1868-69- The increase in expenditure is doubtless partly due to the assignment of the range as a sole charge, but the falling off in revenue is principally ascribed to the European war which stopped the sale of Red Sanders- The timber in hand at the close of the year was valued at Rupees 22,534-5-9- From the information furnished by Mr. Yarde and the Conservator, the Govt. conclude that this stock was composed of 2111,609 lbs of Red Sanders and 2571 cubic feet of timber- ~~It is a great pity that~~ in this as well as in other ranges the

the particulars as to stock and its estimated value ~~are not~~ should be more clear and condensed. The subjoined statement shows the quantity of timber removed from the Cuddapah forests during the last two years,

Year	Departmentally Cubic feet	On License Cubic feet	Total Cubic feet	Free Cubic feet
1869-70	—	136,460	136,460	24,000
1870-71	—	133,240	133,240	3,780.

In his report for 1869-70 the Consr. commented (para 140) in strong terms on the heavy indents which had been made on the low land forests of this range and stated (para 143) that "as there "was a supply of timber "in depôts and not much "demand from them, "little or no timber would "be felled during the "year (1870-71) by the "the department" - The Govt. request that Major Beddome will explain his reasons for subsequently authorising a different course: whereby the stock in hand has been increased. There is probably some mistake in the figures under "free". The Govt. trust that Mr. Marde will use his best endeavours to prevent disforestment in his range. His plan of allotting the patches of forest in which Railway-fuel contractors are permitted to fell is judicious, provided he takes care that they leave a sufficient quantity of growth to aid reproduction. & The attention of the Acting Collr. will be drawn to the remarks at the conclusion

Here too why should not the Dept. work the Forests - now that the Division charge is reduced in ~~area~~ of Dt.

& In this case also it appears to Govt. preferable for the Forest officer to work the ~~tract~~ departmentally rather than by licensed workers.

conclusion of Mr. Yardei's report regarding the evasion by the ryots of the rule requiring them to obtain passes for timber to which they are entitled free of charge. — ~~Artificial plantations in future need not except necessarily in connection with expenditure, be adverted to in the administration report.~~

6 North Arcot — This range now forms the sole charge of Mr. Sheffield — The gross receipts during the year were Rs. 13,948-1-6 the expenditure Rupees 8,478-6-6 and the increase in the value of stock Rs. 1952-8-0 — the net surplus on the

the year being therefore Rs. 7422-3-0 against Rs. 2948 in 1869-70 and Rs. 6000 in 1868-69 — The extent of felling during the last two years is shown below: —

Year	Departmentally Cubic feet	On licenses Cubic feet	Total Cubic feet	Free Cubic feet
1869-70	—	31,688	31,688	3,080
1870-71	—	25,810	25,810	not stated

If the large expenditure on plantations be taken into consideration, the financial results of the year (on the assumption that the ~~jungles~~ forests are not overworked) are creditable to the Asst. Conservator — but his report is principally devoted to the artificial plantations, on which

~~[illegible]~~

well have been dispensed with a few passing remarks, as a special report ~~on them~~ has already been laid before Govt. Considerably more than half the revenue in this range is derived from the sale of bamboos and jungle wood, but Mr. Sheffield's figures tho' elaborate enough in respect of the sale proceeds of the various items of forest revenue, leave the Govt. quite in the dark as to the quantity sold under each item and the rate at which it was sold - The Govt. regret to learn from para 112 of the Consr's report that smuggling

The Trivellum Casuarina plantation is so promising that the additional 1000 acres of plant which Mr Sheffield says can be had between Cor cut & Amboor should be obtained & planted without delay

"smuggling" is so rife, but the Collector has adopted rigorous measures to check it which, it is hoped, will meet with success. The Conservator's remarks in advocacy of the collection by the Department of Forest products have been noted and will be referred to hereafter. In the meantime the Govt. see no objection to departmental collection of these products in reserved tracts, which, they infer from para 115 of the report it is the Conservator's intention to establish.

of Salem. This important

range is reported on by Mr. J. Nesbit, of whose death the Govt. have lately heard with much regret - The subjoined statement shows the fiscal results attained in it during the last three years:-

Year	Gross receipts	Gross disbursements.	Deficiency of Stock	Net Surplus
	Rs.	Rs.	Rs.	Rs.
1868-69	66,820	28,420	Not stated	–
1869-70	64,707	29,641	3,707.	31,359
1870-71	64,675.	16,833.	1,277.	46,565

The decrease of expenditure in the year under review is noteworthy; ~~but Mr. Nesbit has not favoured the Govt with any assignment of causes for so satisfactory a feature in his administration, and his report is very deficient in detail~~ The "sale of timber removed by purchasers"

represents

Is not there some mistake here? vide marked passages

Corrected

represents by far the largest item of revenue, but considerable sums were ~~are~~ realised under the heads of "sale of timber at depot ~~removed by purchasers~~" and "sale of fruits &ca" - ~~As usual~~ The particulars as to quantity and value of ~~the~~ stock sold are too meagre and confused to admit of exhibition in a tabulated form - The appended figures show the extent of felling during the last two years

Year	Departmentally Cubic feet	On license Cubic feet	Total Cubic feet	Free Cubic feet
1869-70	8,420	18,887	27,307	44,996
1870-71.	5,020	20,113	25,133	57,423

The Tripatore and Denkencottah forests are worked almost entirely ~~on the~~ departmentally ~~system~~, but the Salem forests in which the license and voucher system is in force appear by far the most productive – A fair proportion of the revenue realised in this range is obtained from Sandalwood which fetched during the year under review an average price of more than four rupees per maund – or one rupee in excess of the valuation-rate generally adopted in this Presidency. [~~but the report is silent as to the future prospects of the revenue under this head~~.] It appears to the Govt. that an artificial Sandalwood plantation might be formed with advantage in this District. The railway-fuel reserves (five in number) between Mullapuram and

I would omit – it

19

and Shevaroy-Hill stations were fire traced during the year at a total expenditure of Rs. 1065, but in spite of this precaution fire broke out in two of them and caused some damage – Four more tracts (between Ahtoor and Mullapuram) were selected by Mr. Nisbet as fuel-reserves during the year – but the subsequent illness of that officer ~~xxx~~ prevented the ascertainment of their area – From Mr. Knox's report of 1870, the Govt. gather that there are in all four plantations in the Salem range – Of these the plantation on the Shevaroys is now reported a failure, and the Conservator proposes to retain it for experimental purposes only. ~~The fact that large sums of money have been year after year sunk upon an undertaking which is now reported almost worthless does not reflect credit upon the foresight and professional knowledge of the departmental officers concerned.~~

8. South Arcot. The forests in this range are reported on by Mr. H. L. Wooldridge who took charge of them in Novr. ~~last~~ 1870. The gross receipts during the year were Rupees 3270-8-5, the expenditure Rs. 3,508-0-4 and the increase

in

Should not this be "1870"?

in the value of stock Rs. 544-15-5. The net surplus on the year therefore was Rupees 307-7-6 against Rs. 2,283 in 1869-70 and Rs. 81 in 1868-69. This result which is calculated from the Conservator's figures differs from that arrived at by Mr. Wooldridge in para 18 of his report, in which he refers to a tabular statement nowhere to be found in the Appendix. The falling off in net revenue during the year under review must mainly be ascribed to the increase of expenditure under the head of "Salaries" owing to the appointment in August 1870 of an Asst. Consr. —

the range having up to that date been administered jointly with that of Salem. The South Arcot range possesses four fuel reserves; but the information furnished regarding them is meagre. The artificial plantations stated to be very thriving are under the Reve. authorities and supported from the Jungle Conservancy Fund. —

9. Madura — This range, as well as those of Tinnevelly, Trichinopoly and Tanjore was, during the year under review administered by Lieut. C. J. Walker whose zeal and regard for system

deserve

deserve recognition by Government.

The financial results of the Madura range for the last three years are shown below:—

Year.	Expenditure Rs:	Receipts Rs:	Difference in value in Stock Rs:	Deficit on the year Rs:
1868–69	6,134	10,523	− 5,479	1,090
1869–70	9,006	4,418	+ 2,964	1,624
1870–71	17,604	9,626	+ 4,856	3,122

The annually recurring deficit is partially due to the slackness of demand for timber – especially on the part of the D.P.W. – It is much to be feared that the numerous Zemindars in the range or their lessees are underselling the department at the risk of ruining of their forests – The

competes for their patronage under a great disadvantage – Its receipts may in fact vary in an inverse ratio with the method and foresight which it brings to bear upon the process of felling – The Govt. intend to give this question their mature consideration and in the meantime the Supt. Engineer, 8th Division is requested to report from what sources the timber used by the Department Public Works in the Madura and Tinnevelly ranges is obtained – Another (reason assigned) ~~cause~~ for the small returns realised by the Departt. is ~~found~~ ~~in~~ the extent to which "free felling" is carried on – The subjoined

~~purporting~~ subjoined statement ~~exhibiting~~ extracting the returns ~~the amount~~ of timber felled in the Madura forests during the last two years shows a more than three-fold increase under the head of free felling.*

* The ~~augmentation~~ increase under ~~the~~ the head of free firewood is ~~[illegible]~~ large but is probably only apparent, ~~[illegible]~~ the returns being ~~[illegible]~~ more accurately ~~[illegible]~~

Very probably it is the greater accuracy of the returns that shows the increase — there may have been just as much before only it was not "returned". Is the amount so very large when the population of the District is considered?

Year.	Departmentally	On License	Total	Free
	cubic feet	cubic feet	cubic feet	cubic feet
1869-70	2,210	9,884	12,094	10,856.
1870-71	9,704.	13,472.	23,176.	37,246.

x 1870-71
1869-70

Free
12540
165

The attention of the Acting Collector of Madura will be called to the alleged extensive and increasing issue of free permits and he will be requested to confer with the Forest Officers on the subject. Lieut: Walker has taken a step in the right direction by demarcating in two talugs tracts of jungle to which with the permission of the Collector free felling is restricted. The Deputy Conservator has endeavoured as far as possible to substitute departmental felling for the license and voucher system, and several new depots have been opened. The Departmental work however is still in the hands of contractors and the Deputy Conservator recommends to his successor the organization of a "complete "system of Departmental "establishments for felling, "sawing, dragging, and carting "timber." The average rate of sale of Govt. timber sold from the depots was Rs 1-2- per cubic foot but that of

and so much When compared with the population of the Govt. talukas the highest figure gives a most trifling quantity per head per annum

Free
12540 F
Rs
2764
20 lacs
½ or 10 lacs
10,276

of timber sold on licenses
and vouchers is not given,
and the particulars requisite
a comparison of the remunera-
tive character of the two
systems are entirely wanting.
There are three plantations
the Madura range si-
tuate respectively in the
Cumbum valley, on the
Pulney Hills and in the
Elney Taluq near the
foot of the hills. All
three were extended during
the year under review,
but the first and last
named are not spoken
of in very encouraging
terms. ~~In future these~~
~~plantations should come~~
~~under the Conservator~~
~~special~~

~~Special report.~~

19 Tinnevelly. This range during the year under review formed part of Lieut: Walker's charge. Mr Hayne a newly appointed Assistant Conservator, whose capacity and industry are testified to by the Deputy Conservator has been in immediate charge since January. The Tinnevelly range is more profitable from a financial point of view than that of Madura. The financial results of the last three years are shewn below.

Year.	Expenditure	Receipts.	Increase in value of stock	Net surplus
	Rs.	Rs.	Rs.	Rs.
1868.69	7001	13,708	no stock in hand	6,704
1869.70	9.208.	20.489	353	11,634.
1870-71.	15,708.	21,242	4.392.	9.926.

No timber was supplied
to

11. Anamalay, Wolumpully & Chenat Nair. The Anamallay range which severely taxes the energies of the officer in charge of it has been during the year administered by Mr C. G. Douglas. The Govt note with pleasure the intelligence which this officer who has only recently joined the Department, displays in his report and the care which he takes to justify his conclusions by figures. The financial results of the last three years in the Anamalay range are shewn below

Year	Expenditure.	Receipts.	Cash result.	Difference in value of stock	Net deficit
	Rs.	Rs.	Rs.	Rs.	Rs.
1868-69	31,045	30,489.	– 556	–24,722	25,278.
1869-70	38,616.	88,915.	+50,299	–75,469	25,170.
1870-71.	48,207.	17,517.	–30,690.	+21,299.	9,391.

~~This is anything but satisfactory.~~ A stock of timber valued at Rupees 137,656 still remains on hand, and the Govt do not understand why, when such a large ~~plethora~~ of timber remains undisposed of the Conservator did not decide earlier that felling should be stopped for a year or two in order that expenditure might be lightened and an even balance maintained between demand and supply. The expenditure is increasing annually ~~at~~ ~~a great rate~~, and is so large ~~enormous~~ that were it not for the ~~large~~ stock of timber accumulated in the early days of ~~Forest~~ conservancy, a heavy annual loss would result from the working of these rich forests.

On ~~A~~ reference to the Forest Administration reports ~~shews~~ it appears that the gross expenditure in the Anamullay range from the commencement of operations ~~and including~~ to the close of the year under review ~~totals~~ has amounted to Rs. 505,990. The receipts during the same period ~~were~~ have been Rs. 774.631, and to this sum must be added the value of the stock of timber on hand on 31st March 1871 (Rs. 137,656) which gives Rs. 912,287 as the gross receipts of the department since its commencement. Deducting from this sum the amount of gross expenditure, a balance of Rs. 406,297 remains representing the net surplus realised up to this date in the Anamallay range, which distributed over fifteen years, gives Rs. 27,086 as the average profit per annum.

~~has been shown however that~~ This average is now rapidly decreasing and the Govt. ~~must request~~ desire that the Conservator will explain why expenditure now produces results so much smaller than it did some years ago. It is obvious that either the expenditure in this range must be considerably reduced or the price of timber considerably increased. The ~~causes of the~~ decrease in ~~large~~ "revenue ~~cash deficit~~" in the year under review ~~are~~ is very fully explained by Mr. Douglas who assumed charge & lately ~~is in no way responsible for~~ to have been able to supply a long st. ~~but his predecessor should~~ insufficient timber ~~not have allowed~~. The depôt at the foot of the [illegible] should not have been allowed to become empty while the outlying depôts above the ghauts were full of timber. This want of foresight ~~on Captain Gosling's part~~ prevented the despatch of timber supplied to the Bombay Marine in sufficient time to allow of its reaching Bombay by January, the limit of the period within which the timber must be delivered, if its sale-proceeds are to be reckoned on as part of the year's receipts. For conveying timber the services of contractors are employed to a considerable extent; but Mr. Douglas shows that the work is performed at a cheaper rate by the "Government cart establishment." His remarks on the expediency of increasing this establishment are commended to the Conservator's attention. On the question of the most economical method of transporting timber to the coast, the Conservator agrees with Mr. Douglas who has gone carefully into the subject, that the old method of floating is cheaper than the recently adopted plan of carriage by rail. Nearly all the teak sold in this range is supplied to the Bombay marine department, and the Conservator should report why their indent for 1871-72 has been withdrawn. Major Beddome's decision to discontinue felling for the current year is fully approved.

12. Bolumpatty and Chenah Nair – The financial results for the last three years of these forests which were under Mr. Douglas during 1870-71 are shown below:—

Year	Gross Expenditure	Gross receipts	Difference in value of stock in hand	Net result
	Rs	Rs	Rs	Rs
1868-69	8166.	4477	+6,880	+3,191.
1869-70	6,246	13,351.	−7,959	−854
1870-71.	9,374	3,854	−687	−6,207

Here also the expenditure appears too large in proportion to the receipts, but this must partially be ascribed to the large expenditure on plantations (Rs. 4,233) – The extent of felling during the last two years is shown below:—

Year	Departmentally –	On license	Total	Free
	Cubic feet	Cubic feet –	C feet.	C feet.
1869-70	3,118.	4.00	3,518	not stated
1870-71.	326 –	3,179 –	3,505.	2,078

The

The increased issue of licenses and proportionate contraction of departmental operations is unsatisfactory – The Asst. Consr's explanation is that the Overseer in charge was so much occupied with plantations and reserves that he was unable to superintend fellings, and consequently the Bolumpatty Seignorage collections are almost the only item of receipt – The Bolumpatty Hills contain the source of more than one important stream, and last year× Captn. Gosling strongly protested against any measures likely to lead to their denudation – The Govt. therefore view with apprehension any increased reliance on them for revenue and desire to be informed whether any thing has been done towards carrying out Captn. Gosling's suggestion that certain denuded spots

× para 17 of his report for 1869-70.

should be replanted with teak and rosewood, and whether there is any objection to bringing these hills under Departmental agency - The Bolumputty &ca range contains fine reserves and plantations - Considerable progress has been made with the Walliar reserve - The information under this head is meagre, and in future the artificial plantations in the range should be treated of in full detail ~~the Conservator's special report~~ - All particulars as to the rate at which licenses for timber were issued, are wanting -

13. Mudumallai - These forests together with those of Seegoor and Sattiamungalam, Bhowany and Collegal have been managed ~~administered~~ by Lieut. Col. Morgan - The financial

financial results of the last three years in the Mudumallay range are shown below

30

Year.	Gross Expenditure	Cash receipts.	Difference between two preceding columns	Difference in value of stock.	Net result of the year.
	Rs	Rs	Rs	Rs	Rs
1868-69	49,795	60,014	+ 10,219	-12,348	- 2129.
1869-70	47,380.	47,978	+ 598	-27,975	-27,377.
1870-71.	39,617.	15,184.	-24,433.	-5,978.	-30,411.

In spite of the heavy indents ~~on the stock of timber in hand~~ which the last three years have witnessed, ~~a stock~~ timber valued at Rs 140,524 still remains in ~~hand~~ stock. The extent of felling during the last two years is shewn below.

Year.	Departmentally	On license	Total	Free
	cubic feet	cubic feet	cubic feet.	cubic feet.
1869-70	22,402.	none.	22,402	not stated
1870-71.	3,154.	none.	3,154.	not stated.

All the felling is departmental -

Owing to the present slack demand for timber it has been decided to stop felling during the current year, except for purposes of conservancy. The figures given by Colonel Morgan show that the stock in hand is entirely composed of teak-wood valued at rates varying between Rs 1-8. and Annas 12 per cubic foot. The remarks in para 10 ~~column 10~~ regarding ~~the de-~~ economy of administration ~~-ficiency in the "net surplus"~~ are also applicable to the Mudumallay range. Felling is carried on at a loss—that is to say the average annual sale proceeds of timber do not equal the average annual cost of working the forests exclusive of the expenditure involved ~~of~~ in plantations. The twenty acre teak-plantation in this range commenced in 1864 continues to progress favourably.

31

12. Tegur & Sattimungalum

The financial results of the last three years in this range are shown below.

Year	Gross Expenditure	Cash receipts.	Difference between preceding columns.	Difference in value of stock in hand.	Net-Result of the year.
	Rs.	Rs.	Rs.	Rs.	Rs.
1868-69.	7,431.	23,359.	+15,928	-11,666.	+4,262.
1869-70	10,700	21,465.	+10,765.	-2,262.	+8,503.
1870-71.	6,725.	16,390.	+9,665.	-3,425.	+6,240.

Of the receipts for last-year Rs. 14,000 was realised by the sale of sandalwood. A stock of timber valued at Rs 13,716 still remains on hand of which Rs. 8,379 represents the value of sandalwood, at Rs. 3 per maund, or Rs. 60 per candy. This rate, it is assumed, represents the average selling price of sandal wood in this and other ranges. On reference to the Mysore Administration report for 1869-70 the Govt. observe that the average price for sandalwood realised by the department in that province was Rs. 89-15-- per candy. It is possible therefore that a better market may, by the exercise of care, be found for the sandalwood produced in this Presidency. The extent of felling during the last two years is shewn below.

Year	Departmentally	License & Voucher	Total	Free.
	cubic feet	cubic feet	cubic feet	cubic feet
1869-70	None	4,760	4,760.	not stated
1870-71.	none	10,580.	10,580.	not stated

The experiments in the sandal-wood plantation belonging to this

range

range are still carefully carried on, and 3000 fresh plants were put out during the past year.

15. Bhowany. The financial transactions of this range during the last three years are shewn below.

Year.	Gross Expenditure	Cash Receipts.	Difference between two preceding columns.	Difference in value of stock.	Net result
	Rs.	Rs.	Rs.	Rs.	Rs.
1868-69	6,046.	15,856.	+9,810.	+ 171.	+ 9,981.
1869-70	5,623.	14,377.	+8,754	+1,099	-7,655.
1870-71	8,046.	11,596.	+3,550.	+2,073.	+5,623.

Of the receipts for last year, Rs. 8,000 were realised on sandalwood. The value of the stock in hand at the close of the year was Rs. 2,500, consisting entirely of sandalwood. Felling in the Bhowany range is conducted entirely on the license and voucher system 15,400 cubic feet (not including sandalwood)

2

sandalwood) having been felled in 1869-70 and 18,040 cubic feet in 1870-71.

16. Collegal. The subjoined statement exhibits the financial results of this range

Year.	Gross Expenditure	Cash receipts.	Difference between two preceding columns	Difference in value of stock.	Net results
	Rs.	Rs.	Rs.	Rs.	Rs.
1868-69.	6,806.	15,339.	+8,533	-460	+8,073.
1869-70	7,629.	18,828.	+11,199.	+5,183.	+16,382
1870-71.	6,988.	11,589.	+4,601.	+1,918.	+6,519.

Of the receipts in last year Rs. 10,500 were due to the sale of sandalwood. The stock in hand at the close of the year was valued at Rs. 9,252 of which Rs. 9,102 represents the value of sandalwood. Felling in this range is conducted entirely on the license and voucher system. 3760 cubic feet of timber were felled in 1869-70 and 2,680 in 1870-71. A sandalwood plantation has been formed on the Ballyrungum Hills and 3,000 plants were put out during the past year. The financial transactions of the Leegur, Bhowany and Collegal ranges are conclusive as to the remunerative character of sandalwood conservancy and the Govt. are ~~assured~~ confident that Colonel Morgan will foster and extend the growth of this valuable tree by all the means in his power.

~~The Govt [illegible]~~
~~[illegible] fully on~~
~~Col. Morgan's [illegible]~~
~~[illegible] of the [illegible]~~

17. Wynad. This range

was under the charge of Mr. J. W. Cherry up to December 1870. Mr. H. F. Winter did not assume charge of it until ~~only~~ four days before the expiration of the official year. The Asst: Conservator's report is therefore necessarily brief and cursory. The following statement shows the transactions of the Wynaad range according to the Conservator's figures.

~~[illegible]~~
~~[illegible]~~
~~[illegible]~~
~~[illegible]~~
~~[illegible]~~
~~[illegible]~~
~~[illegible]~~
~~[illegible]~~

Year.	Gross Disbursements.	Cash receipts	Difference between two preceding columns.	Difference in value of stock.	Net result of the year.
	Rs.	Rs.	Rs.	Rs.	Rs.
1868-69.	8,219.	381.	- 7,836.	-21,552.	-29,390.
1869-70	11,078.	10,794.	- 284.	+31,419	+31,135.
1870-71.	9,916.	3,246.	- 6,670.	- 21,894.	-28,564.

Since

Since the report was submitted the Govt. have ascertained that the figures given for the two last years are fallacious. The Conservator has both in the report for 1869-70 and in that for 1870-71 exhibited the value of timber embezzled by Overseer Turnbull as part of the stock in hand on the 31st March 1870 but has deducted it from the value of the stock in hand on 31st March 1871. The loss by Overseer Turnbull's defalcation had been shewn in the accounts of 1868-69, but owing to an order of Govt. pointing out that sanction for writing it off had not been obtained, which sanction was afterwards accorded by G.O. dated 21st February 1871, No. 326, the Conservator has exhibited the loss as a part of the results of 1870-71. This confusion would have been avoided if the Conservator had given retrospective effect to the G.O. last quoted. Mr. Winter reports that

during

during the year under review only 2093 cubic feet of timber were sold at the rate of 12as per cubic feet. The small sale of stock is due in great measure to the duty imposed by the Mysore Authorities upon timber sold at the Mysore depôt - a question which has been separately dealt with by Govt. - 5,825 cubic feet of timber were felled in 1869-70 and 10,234 cubic feet in 1870-71: felling being entirely conducted by departmental agency - Mr. Cherry in his report for 1869-70 estimated "that with 30 "miles of well laid out "cart-road, and with

"two elephants and a
"few bullock-carts
"20,000 cubic feet (of
"Teak alone) might be
"extracted annually from
"the Forests without de-
"priving them of any tim-
"ber which would not
"be ripe enough to spoil
"if allowed to stand"—

The Govt. are very anxious that full justice should be done to the Wynaad forests ~~subject to the condition that the~~ [illegible], and they will attentively consider any propositions which may be laid before them for rendering timber available which is at present virtually inaccessible—

His

18. Nellambur—This range has been for several years under Mr J. Ferguson—Its financial results are shown below:—

Year	Gross Expenditure	Cash Receipts	Difference between preceding cols	Diffce in value of stock	Net results
	Rs	Rs	Rs	Rs	Rs.
1868-69	17,308.	15,906.	—1,402	—7,419	—8,821
1869-70.	18,414.	10,454.	—7,960	—2,692	—10,652
1870-71.	20,806.	16,050.	—4,756.	—8,245	—13,001.

Out of last year's expenditure Rs. 6,351 were spent upon plantations, but the steady increase of the total charges shews that they require careful watching—A stock of timber valued at Rs. 21,750 still remains on hand owing to the dull state of the market—7,500 cubic feet of timber were departmentally felled during the year under review: and 11,515 cubic feet in 1869-70. The affairs of this range call for no further comment except in respect of the teak plantations which occupy much of the Assistant Conservator's time. Since last year's report, 75.000 fresh seedlings have been planted out - The Nellambur (Conolly) teak plantations are ~~now, it is believed,~~ unrivalled ~~in India~~ anywhere, and a large share of this success is due to the unflagging personal exertions of Mr. Ferguson. The Govt. are much indebted to ~~their~~ him ~~Officer~~ for his industry and professional skill, and they learn with ~~concern~~ regret that his health has latterly ~~not been good~~ suffered.

19. South Canara. Mr. J. W. Cherry assumed charge of this range in December 1870. His report contains valuable statistical information in a condensed form. The financial transactions of the last three years are shewn below

Year.	Gross Expenditure.	Cash Receipts.	Difference between two preceding columns.	Difference in value of stock in hand.	Net result
	Rs.	Rs.	Rs.	Rs.	Rs.
1868-69.	21,864.	30,064	+ 8,200.	- 802	+ 7,398
1869-70	16,963.	30,600	+ 13,637.	- 2,687	+ 10,950
1870-71.	16,569.	34,168.	+ 17,599.	- 9,407	+ 8,192

~~The abatement of expenditure must be in part ascribed to the range having been, during a portion of the year~~

~~under review without an Assistant Conservator~~. Timber valued at Rs. 22,646 still remains on hand, and owing to the difficulty of disposing of this stock, it is proposed to limit felling during the current year. Statement F in the Appendix to the Assistant Conservator's report would appear to show that the value of the stock in hand as estimated by Mr Cherry exceeds its valuation in the accounts, but this is not rendered at all clear and there is an error in the figures pertaining to "Junglewood" and "Bamboos" which vitiates the calculation. The Assistant Conservator ~~should~~ be required to explain the point

more

Mr. Cherry [illegible] immediately [illegible] may have [illegible]

Winter left in [illegible] (exact date not [illegible]) [illegible] probably but [illegible] during 1869-70.

more fully and to state his reasons for writing off the amount of the difference under the head of "destroyed by fire, white ants, &ca." Of the receipts Rs. 19,485 are classed under the head of "permit fees" in which are comprised rent of Sandalwood stills and firewood for ditto and rent of cardamom jungles. The last named item is now for the first time credited to forest revenue, and it has therefore operated in increasing the receipts as compared with the preceding year. The extent of felling during the last two years is shewn below.

Year.	Departmentally Cubic feet	On license Cubic feet.	Total cubic feet	Free Cubic feet
1869-70	9.342	10.715	20,057	not stated
1870-71	10.938.	5.928.	16,866	not stated

The abatement in the issue of licenses is satisfactory. The Asst. Conservator states that they are solely issued for the personal requirements of ryots.

20. In all the ranges during the year cubic feet 75,656¼ were felled by departmental agency and the receipts by "sale of timber at depôts" amounted to Rs. 87,674-11-3. The value of the stock in hand was increased by Rs. 24,437. The particulars requisite to an estimate of the increase by cubic feet are wanting, but assuming (for the purpose of approximate calculation) that the valuation-rate & the rate of sale are identical, the sum of Rs. 112,112 represents the realisable sale-proceeds of a stock of timber equal

to

to that departmentally felled during the year. This gives an average selling rate of R.1. 7. 8 per cubic foot. The total quantity felled under the license and voucher system was 640,057 cubic foot, and the aggregate receipts under the same system were Rs. 171,248-0-4 shewing a sale-rate of As. 4" 3 per cubic foot. There is therefore no doubt that the system of departmental felling is infinitely the more directly remunerative of the two provided working charges are kept within due bounds, and its superiority in point of economy of timber and prevention of fraud is probably still more marked. The Govt. will at all times favorably consider any scheme which may be laid before them for extending departmental management.

21. Several officers of the department state that illicit felling tells heavily against the receipts in their ranges and the Conservator again advocates a law enabling his department "to challenge "timber on a line of carriage "when uncovered by a pass-port." The question of a Forest Act is under consideration, but it would not appear from the returns referring to Forest offences contained in the report under review that Magistrates, as a rule,

Exhibit

Compared

Exhibit a reluctance to punish illicit felling under section 379 of the Penal Code, if the act itself can be proved.

22 Another feature in the Forest Conservancy of this Presidency which is much criticised is the ~~inactivity~~ small results obtained from ~~of the Department in regard to~~ Forest products – e.g. – Cardamoms, gall-nuts, ginger, turmeric &c. – The Govt. ~~can only ascertain~~ trust that Major Beddome will before long submit ~~the remarks on this subject~~ the definite proposals for this ~~contained in para 10 of G.O.~~ matter wh. the Govt. have already ~~dated 17 April 1874, No. 681.~~ told him they are prepared to consider.

23. The form of the Administration reports for the last two years shews a considerable improvement

over previous years owing in part to the adoption by the Conservator of the suggestions conveyed in G. O. dated 7th October 1869, No. 2742 (para 2): but it was not the intention of Govt. that the Conservator should put himself to the trouble of summarising in full detail the transactions of a range except for the purpose of pointing a remark. The reports of the Range Officers forming the Appendix which pass through the Conservator's hands ~~will~~ supply all the statistical information required, and the Conservator should exhibit this to Govt. in a condensed form by

employing

employing a few tabular statements similar to those contained in paras 158 and 159 of the report now under review. For the rest he need only dwell upon the general and salient features of the year under each head of the report, explaining where explanation is called for, and reconciling any apparent discrepancies.

24. But in order that the appendix may be relied on to this extent it is necessary to prescribe greater care and exactitude in the exhibition of the results of the year on the part of the Range Officers. ~~While the Govt. will be only too~~

glad to have the opportunity of perusing any remarks made in a proper spirit by the officers of the Dept: on subjects material to the prosperity of their ranges, and to receive any information of an interesting nature bearing on Forestal resources, they must point out that ~~Matter~~ ~~of~~ Trivial details the disposal of which is within the authority of the head of the Department, are quite out of place in annual Administration reports. and A tendency to introduce matter of this description characterises several of the reports sent in by Assistant Conservators; but

but ~~another and~~ a ~~far~~ more important ~~case~~ defect ~~which with one or two exceptions pervades them all~~ is the barrenness of statistical detail, and ~~the~~ absence of any attempt at accounting for alterations in expenditure and receipts ~~which~~ (in some cases are any ~~glaring~~ marked both with reference to the Budget Estimate and to the transactions of the preceding year), is characterising most of the reports. The aid of Tabular statements should be called in much more frequently than it is now, and the following forms which should be appended to the report of each officer are prescribed for use.

25. Statement A should

show the receipts and disbursements of the range under the heads adopted by the Conservator in para 159 of his report with the addition of a column for "remarks," but the heading "Timber expenses" should, if possible, be subdivided into (1) cost of felling and (2) cost of conveyance to depôt.

Statement B which is designed to exhibit in detail the extent of departmental felling (where this system is in force) should be, as follows:—

Division of range.	Description of timber & other forest produce.	No. of cubic feet.	No. of maunds.	Rate of valuation per cubic foot.	Ditto per maund.	Total Valuation
1.	2.	3.	4.	5.	6.	7.
					Total..	

columns 3 & 5 are intended for timber and columns 4 & 6 for sandalwood, red sanders and other forest produce usually estimated by weight which is collected departmentally and brought to a depôt. ~~It is desirable that~~ The cubic foot and the Indian maund should be uniformly ~~regarded~~ adopted in the department as the ~~standards~~ units respectively of ~~capacity~~ measurement and weight for all stock except firewood which, as now, can be estimated by tons, and bamboos which can be reckoned by the cart load. Where therefore stock of this description is collected to any considerable extent by departmental agency and sold from a depôt, separate columns should be added.

Statement C which is subjoined in blank will exhibit in detail the sales from each depôt during the year and will supply a test of the accuracy of the valuation or the sufficiency of the sale proceeds:—

Name of depôt	Description of timber or other forest produce, No. of cubic feet or maunds sold & rate of valuation per cubic ft. or maund.	Total amount actually realized	Total valuation	Difference between columns 3 & 4	Explanation of difference
1.	2.	3.	4.	5.	6.
	Total---				
		Total shewing aggregate increase or decrease—			

Statement

Statement D should contain the particulars of stock in hand at the commencement and close of the official year showing the extent of increase or diminution — as follows:—

Description of timber or forest-produce	No of cubic feet	No of Maunds.	Rate per cubic foot or Maund	Total valuation
1	2	3	4	5
Total.				
			Total---	
Add total valuation of timber and forest-produce felled during the year as per Column 7 Statement B.				
			Total—	
Deduct total valuation of timber &ca. sold during the year as per column 3 Statement D				
Compare remainder with total under Column 5.				

Statement E will have reference solely to timber &ca disposed of under the license and voucher system and will be drawn up as follows. The total receipts should correspond with those in Statt. A head II, of Receipts.

Description of timber or forest produce	No of Cubic feet	No of Maunds	Rate of seignorage or sale per cubic foot or maund	Total Receipts (under each head).
1	2	3	4	5.
			Total.	

26 The details given in these statements will place the Govt. in possession of all the statistical information required. The tabular statement appended

then

this year to most of the reports embodying a return of trials for forest offences, occupies too much room and should be discontinued. The facts can be briefly stated in the body of the Report.

27. In respect to the principle on which valuation of timber is conducted the information at present before Govt. is very ~~obscure~~ defective. The Consr. is requested to submit a statement shewing the different rates at which the existing stock in hand is valued, and roughly comparing these rates with the prices realised.

28. A Forest map

of the Presidency would often be a great assistance in the disposal of questions affecting Conservancy and ought therefore to be gradually drawn up range by range as opportunities offer. Such a map should show clearly the extent and situation of all important forests, a separate tint distinguishing each according as it chiefly abounds in Sandalwood, teak, sal, or any other of the valuable descriptions of timber. The timber depôts, plantations, fuel-reserves should be marked as well as the large towns, railways main-roads and lines of communication which are depended on for the conveyance of timber; and Forests departmentally-worked should, if possible, be distinguished from those under the license and voucher system.

29. In conclusion, the Government desire to acknowledge the intelligent zeal generally manifested by the Officers of the Department, in the discharge of their duties, but they would impress on them the impolicy of increasing stocks beyond the requirements of the market, and what the exigencies of Conservancy may demand, in the way of felling ripe timber.

In future the Conservator's printed report should bear the date of despatch in print.

13. Conservator of Forests. Despt. 19 April/72
14. Board of Revenue do
6. Acctt General do
21- Public Works Deptt do