Proceedings of the Madras Government, Revenue Department, 14th May 1872.

Read the following :—

No. 158. Proceedings of the Board of Revenue, dated 1st November 1871, No. 4,568 :—

Read the following letter from the Conservator of Forests, to the Secretary to the Board of Revenue, dated Ambasamudrum, 24th August 1871, No. 465.

I HAVE the honour to submit herewith the annual accounts of the several forests under conservancy in this Presidency for the official year 1870-71.

2. GUMSUR AND SURADA.—The Overseer in charge of these forests has entered under the head of "Sundries" Item No. III. of the Account Current a sum of Rs. 78-1-0 on account of Office Contingencies, omitting Rs. 7-10-0 actually drawn by him from the treasury. Hence the amount has been raised to Rs. 85-11-0.

3. *Memorandum No. II.*—In this Return Rs. 170 have been shown by Mr. MacCally for felling and storing timber in depôt against the actual sum of Rs. 422-9-0 incurred by him as particularised in the margin.

	RS.	A.	P.
I. Felling and storing timber ...	129	10	0
II. Feed and keep of elephants, etc.	292	15	0
Total...	422	9	0

The Overseer has been requested to explain the cause of the discrepancy between the above figures.

4. GOLCONDA.—In this Range a sum of Rs. 189-3-0 has been exhibited on the credit side of the Account Current, which includes Rs. 29-13-0, the unexpended portion of the amount drawn from the Vizagapatam District Treasury. Under instructions from the Central Office the latter sum was refunded into that treasury and credited to "Miscellaneous Advances and Refunds" in the accounts of these forests.

5. The revenue does not cover the charges incurred on account of the fixed establishment maintained for the conservancy and working of these forests ; a small sum of Rs. 159-6-0 only was realized during the year under review against the large expenditure of Rs. 754, and the loss to the State amounts therefore to Rs. 594-10-0. The cause of the diminution has, on several occasions, been brought by me to the notice of Government and that of the Board of Revenue, and it was thereupon decided that these forests should be transferred to the Local Jungle Conservancy, as remarked by the Board in their Proceedings dated 15th September 1870, No. 5,736, but the transfer has been deferred pending the contemplated re-organization of the department.

6. CUDDAPAH.—*Memorandum No. II.*—In this Return Rs. 2,888-4-1 have been entered, being the difference between the estimated value of the timber in 1869-70 and that of 1870-71. The wood was sold at a very reduced rate owing to the dull state of the market and there being very little demand for Redwood stumps, etc., on account of the European war.

7. KURNOOL.—The classified items of revenue and charges noted on the credit and debit sides of the Account Current of this Range have been revised in accordance with the books kept in this Office.

8. SOUTH ARCOT.—The Assistant Conservator of this Range has shown Rs. 2,552-12-11 on account of "Salaries of Executive Officers" and "Establishments" on the debit side of the Account Current, but the amounts actually drawn by him from the South Arcot District Treasury were Rs. 2,594-15-0. This sum has been exhibited by my Assistant under the proper classified items. Rs. 50, drawn by Mr. Wooldridge on account of "Office Contingencies," have been debited by him in the accounts. This is incorrect; the amount having been placed at his disposal as a "Permanent Advance Fund" should have been recovered and retained in his cash chest in accordance with the instructions laid down in my Circular No. 5, dated 24th August 1865. Hence it has been expunged from the debit side of the Account Current and Memorandum No. I.

9. TINNEVELLY.—A sum of Rs. 10,025-5-3 has been inserted in Memorandum No. I. as having been drawn from the Collector's treasury on account of the salary of the fixed establishment, but the actual amount drawn was only Rs. 9,325-5-3, whilst the difference, viz., Rs. 700, was received by Captain Walker from the Bank of Madras on account of his pay for November 1870 whilst on privilege leave at the Presidency.

10. ANNAMALLAY.—On the credit side of the Account Current Rs. 3,312-10-1 have been entered as having been remitted into the Coimbatore District Treasury, but the Treasury Returns of the Malabar District show that Rs. 248-6-0 were credited in the accounts of this range. Hence the revenue has been increased to Rs. 3,561-0-1.

11. The value of the timber supplied to the Department of Public Works has also been augmented from Rs. 13,855-9-6 to Rs. 13,955-9-6 in accordance with the Registers maintained in this Office; a corresponding alteration having also been made in Memorandum No. II.

12. BOLUMPUTTY AND CHENNAT NAIR FOREST.—The receipts of this Range have been reduced from Rs. 3,577-9-2 to Rs. 3,357-9-2 according to the figures given in the Treasury Return attached to the accounts. The greater portion of the latter amount appears to have been realized from the Bolumputty forests in the Coimbatore District, which are worked under the license system. Mr. Douglas has been departmentally working the Chennat Nair forests situated in the Malabar District at an outlay of Rs. 6,462-8-8 as noted in the debit side of the Account Current.

13. *Memorandum No. II.*—In this Return no timber appears to have been collected at the Chennat Nair depôt, though a sum of Rs. 2,229-9-5 was expended for forest-operations by the officer in charge of the Range as above sated.

14. MUDUMULLAY.—A sum of Rs. 9,567-6-2 has been inserted in Memorandum No. II. as the value of the stock of timber collected during the past official year against the outlay of Rs. 21,719-1-2. The greater portion of the latter amount was utilized in planting teak, in carting timber, and in the disbursement of the annual rent due to the proprietor of the forest.

Proceedings of the Madras Government, Revenue Department,
14th May 1872.

15. SALEM.—From the Registers closed in this Office Rs. 9,153-7-7 are shown as the revenue remitted to the treasury by the sale-proceeds of timber, but the figures given in Item No. I. on the credit side of the Account Current of this Range do not agree with the above-mentioned sum. It was necessary, therefore, to reduce the amount from Rs. 10,454-1-11 to Rs. 9,153-7-7 both in the Account Current and in Memorandum No. II. Under B. Establishment the salary of the establishment was exhibited at Rs. 9,028-15-4 which has been augmented to Rs. 9,030-13-11, the latter having been the amount actually drawn from the treasury.

16. SOUTH CANARA.—In Memorandum No. II. Rs. 5,515-4-0 are exhibited as the value of the stock of timber stored in the depôt against the actual expenditure of Rs. 8,160-10-0 given on the debit side of the accompanying Account Current. The large sum of Rs. 7,103-3-7 has been deducted by Mr. Cherry on account of a deficiency of timber. He has been called upon to explain why the outlay is greater than the value of the timber collected, and why so large an amount has been retrenched for the deficiency of timber.

17. WYNAAD.—*Memorandum No. II.*—Rs. 3,996-9-0 are entered in this Return as an increase in the value of the timber, and Rs. 2,676-14-0 as the price of the timber written off by Mr. Cherry in November 1870; the latter amount should have been deducted from the former and the difference exhibited as the excess value of the timber in the accounts.

18. Mr. Winter has shown Rs. 1,962-8-0 as the value of the timber supplied to the Department of Public Works, but nothing has been issued to that department during the past official year; the amount given under that head was the sale-proceeds of timber remitted into the Malabar District Treasury in September 1870. The other remittances into the treasury, namely, Rs. 1,278-7-0, in July and December 1870, on that account, appears to have been altogether omitted in the Return. The mistake has, however, been rectified in this Office, and the sale of timber noted by the Assistant Conservator of this Range has, therefore, been increased from Rs. 1,962-8-0 to Rs. 3,240-15-0; the latter amount corresponds with the figures shown in Item No. I. on the credit side of the Account Current.

19. NELUMBOOR.—Under the head of Expenditure "A. Conservancy and Working" the classified items underwent alterations according to the books kept in the Central Office.

20. On the credit side of the Account Current the value of the timber supplied to the Bombay Marine has been entirely omitted and the amount thereof was irregularly included in the first item of Rs. 11,192-3-4 entered on account of the sale of timber brought to depôt by Government agency.

21. In Memorandum No. II. accompanying the Account Current no place has been assigned for the value of the timber supplied to the Bombay Marine from this forest, but a lump sum of Rs. 16,008-11-9 has been given by Mr. Ferguson, who appears to have blended therein the sales of timber removed from the forest by purchasers. My Assistant considered it necessary, therefore, to make the requisite alterations both in the Account Current and in Memorandum No. II.

A.

Districts.	Forests.	Receipts by Sale of Timber.		Charges.		Value of Stock on the 31st March 1870 and 31st March 1871.		Net Profit or Loss in 1870-71, taking the Stock into Accounts.
		1869-70.	1870-71.	1869-70.	1870-71.	1869-70.	1870-71.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam	Golcondah	135	189	782	754	...	...	— 565
Ganjam	Gumsur and Surada	8,019	5,993	4,427	3,091	1,294	1,141	+ 2,749
	Kurnool	48,219	44,923	10,848	9,115	1,806	1,514	+ 35,516
	Cuddapah	80,288	46,302	18,252	21,329	18,420	22,534	+ 29,087
	Cuddapah and Bellary...	...	...	2,096	3,251	...	...	— 3,251
	North Arcot...	8,236	13,948	5,526	8,478	381	2,333	+ 7,422
	Salem	64,707	64,675	29,641	16,834	4,004	2,727	+ 46,564
	South Arcot...	4,516	3,271	2,167	3,508	28	573	+ 308
	Madura	4,418	9,626	9,006	17,604	4,852	9,709	— 3,121
	Tinnevelly	20,489	21,242	9,208	15,708	353	4,745	+ 9,926
	Trichinopoly	...	...	...	889	...	...	— 889
Coimbatore	Annamallay	88,915	17,517	38,616	48,207	1,16,356	1,37,656	— 9,390
	Bolumputty	13,351	3,854	6,246	9,374	5,713	5,026	— 6,207
	Mudumullay	47,978	15,185	47,380	39,346	1,46,502	1,40,524	— 30,139
Nilgiris	Nilgiri Sholas	...	...	2,914	...	...	...	...
	Wellington, A. Plantation	...	...	1,503	...	...	...	...
	Segur and Sathiamangalam	21,465	16,390	10,700	7,622	17,141	13,716	+ 5,343
Coimbatore	Bhowany	14,377	11,596	5,623	8,634	427	2,500	+ 5,035
	Collegal	18,828	11,589	7,629	7,786	7,334	9,252	+ 5,721
Malabar	Wynaad	10,794	3,246	11,078	9,916	54,244	32,351	— 28,563
	Nelumboor	10,454	16,050	18,414	20,908	29,995	21,750	— 13,103
	South Canara	30,600	34,168	16,963	16,549	32,053	22,646	+ 8,212
	Total...	4,95,789	3,39,764	2,59,019	2,68,903	4,40,903	4,30,697	60,655
	Pay of Conservator and Establishment...	...	...	27,672	28,044	...	Deduct...	28,044
	Grand Total...	4,95,789	3,39,764	2,86,691	2,96,947	...	Net profit.	32,611

22. The gross revenue exhibited in the foregoing abstract amounts to Rs. 3,39,764 inclusive of the value of the timber supplied to Public Departments. From this sum if the expenditure incurred as also the difference in the value of the timber be deducted, leaves a net profit of Rs. 32,611 in favour of Government. This amount is less by Rs. 58,356 than the net profit realized during preceding year. The cause of the diminution in the revenue is attributable to restriction having been placed on Public Works expenditure to the issue of free licenses to ryots without control or supervision and to the dull state of the market owing to the European war. A decrease will also be found in the value of the stock of timber by Rs. 10,206 to that shown in the preceding year. Rs. 34,645-9-11, the value of the timber embezzled by Overseer Turnbull in the Wynaad and Madura Districts, were written off to "Profit and Loss" agreeably to Government Order dated 21st February 1871, No. 326, and to felling operations having been limited on account of there being no demand for particular kinds of timber.

	Rs.	A.	P.
Wynaad	33,100	0	0
Madura	1,545	9	11
	34,645	9	11

23. The subjoined statement shows the establishment and working of each forest for the past official year compared with that of 1869-70:—

B.

Districts.	Forests.	Charges.					
		1869-70.			1870-71.		
		Establishment and Contingencies.	Working Charges.	Total.	Establishment and Contingencies.	Working Charges.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam.....	Golcondah	782	...	782	754	...	754
Ganjam	Gumsur and Surada.....	2,581	1,846	4,427	2,630	461	3,091
	Kurnool	7,257	3,591	10,848	7,471	1,644	9,115
	Cuddapah	8,171	10,081	18,252	8,495	12,834	21,329
	Cuddapah and Bellary.....	.....	2,096	2,096	...	3,251	3,251
	North Arcot	2,793	2,733	5,526	4,083	4,395	8,478
	Salem	13,429	16,212	29,641	9,271	7,563	16,834
	South Arcot	1,217	950	2,167	2,634	874	3,508
	Madura	6,057	2,949	9,006	7,919	9,685	17,604
	Tinnevelly	8,677	531	9,208	9,717	5,991	15,708
	Trichinopoly	.....	...	...	365	524	889
Coimbatore ..	Annamallay	14,360	24,256	38,616	10,498	37,709	48,207
	Bolumputty	3,161	3,085	6,246	2,911	6,463	9,374
	Mudumullay	17,416	29,964	47,380	17,627	21,719	39,346
Nilgiris ...	Nilgiri Sholas.....	282	2,632	2,914	..	..	..
	Wellington, A. Plantation	.....	1,503	1,503	...	...	...
	Segur and Sathiamangalam	1,817	8,883	10,700	1,735	5,888	7,623
Coimbatore ...	Bhowany.....	2,421	3,202	5,623	2,407	6,227	8,634
	Collegal.....	2,412	5,217	7,629	2,282	5,504	7,786
Malabar.....	Wynaad	5,043	6,035	11,078	4,923	4,993	9,916
	Nelumboor.....	6,601	11,813	18,414	6,466	14,442	20,908
	South Canara.....	7,634	9,329	16,963	7,845	8,704	16,549
	Total...	1,12,111	1,46,908	2,59,019	1,10,038	1,58,866	2,68,904
	Pay of Conservator, etc...	27,672	...	27,672	28,044	...	28,044
	Grand Total...	1,39,783	1,46,908	2,86,691	1,38,082	1,58,866	2 96,948

24. The outlay under "Establishment," "Contingencies," is less by Rs. 1,701 to that shown in 1869-70. The cause is due to the absence in Europe on

furlough of one 2nd-class and one 3rd-class Deputy-Conservator, their substitutes having drawn only Rs. 200+60 each per mensem in lieu of Rs. 700 and 500 respectively, the salaries of the two absentees. Out of the savings, however, the greater portion has been disbursed to the three newly appointed Assistant Conservators for the Railway Fuel Plantations. Whilst the increase in the expenditure under "Conservancy and Working" is attributable to the improvement and extension of planting operations in almost all the forest-tracts and for the improvement of "Forest roads," though felling operations were restricted.

25. In conclusion, I trust that the Board will find the accounts of all the Ranges under conservancy in this Presidency correct. As suggested by the Board in their Proceedings No. 2,097, dated 20th May 1871, the annual Returns will in future be submitted in the new forms which were approved by Government in their Proceedings dated 19th June 1871, No. 1,087.

ENCLOSURES Nos. 1 to 19.—Accounts Current.

WITH the foregoing letter the Conservator of Forests forwards the accounts of his department for 1870-71 for review by the Board as usual.

Memorandum No. 2.
Particulars of the Balance of Timber in Store.

	Value given in the Return.			Correct value according to Rate.		
Kurnool Forest.	RS.	A.	P.	RS.	A.	P.
257 C. ft. 1 in. Teak Timber at 1 Re. per cubic foot	449	14	4	257	0	0
Annamallay.						
11½ Cubic feet Jungle Wood at 1 Re. per cubic foot	20	4	1	11	8	0
Segur and Sathiamangalam.						
2,066⅔ Maunds Sandalwood at 3 Rs. per Maund...	5,106	14	0	6,200	0	0

2. The corrections made in the several forest accounts testify to the careful scrutiny they have undergone at the Central Office of the Conservator. Some more mistakes which appear to have escaped detection are noted in the margin.

3. The nature of the discrepancies in the accounts of the forest officers, which are pointed out and rectified in the Conservator's Report, show that the accounts, which are few in number and simple in character, have not had sufficient care bestowed on them by some of the officers. Exact correspondence with the treasury accounts is a *sine qua non*, and if the officers concerned had only attended to this point, the Conservator would have had very few serious discrepancies to comment on.

4. The Golconda forests in Vizagapatam still continue to be worked at a loss, the amount of which in the year under review was Rs. 594-10-0. Their transfer to Jungle Conservancy, though decided on by Government, has been deferred pending the settlement of certain proposals for a partial re-organization of the Forest Department.

Government Order, 1st April 1870, No. 426.

5. The Board observe that notwithstanding the late orders of Government, a considerable portion of the value* of timber supplied to Public Departments is kept out of the accounts of the year. The Conservator explains in his Report to Government that it was found impossible to hand over the Annamallay Teak and Rosewood to the Bombay Marine and other departments until near the end of the year. This circumstance, as the Board have already observed on a former occasion, cannot but influence the accounts seriously, and lead to an erroneous proportion of receipts to expenditure in the forests affected.

Government Order, 24th June 1870, No. 942.

	RS.
* Annamallay forests	45,785
Bolumputty	1,519

6. A sum of Rs. 7,103-3-7 is written off the accounts of the South Canara forests under the head "Destroyed by fire, white-ants, etc.," and the Conservator has called for an explanation both as to this and why the outlay exceeded the value of timber collected. The Board observe from the Assistant Conservator's report appended to the Report of the Conservator to Government that this deficiency arose not only from depreciation in the value of stock but also from *disappearance* of stock in some cases. Nearly the whole of it occurred under three items as shown in the margin, and the Assistant Conservator observes, "I have endeavoured to show in Appendix F. how this loss has arisen; but as the stock accounts are by no means perfect, I am unable to show the reason for each *item* of gain and loss."

———	No. of Loss.	Value.		Difference or depreciation.
		Former.	Now.	
				RS.
Poonspars ...	61	1,830	305	1,525
Mangowood...	239	3,211	717	2,495
	minus.			
Junglewood...	121	...	...	2,886
	minus.			
Bamboos ...	26,250	...	...	352

7. The Board had occasion last year to notice a similar entry in the accounts of another forest, which was subsequently satisfactorily explained. The system of altering stock-accounts without previous sanction had from the head of the department is open to grave abuse, and the Board trust that it will be put an end to.

8. The Board note that the balances of *advances* in some forests are still very large*. Those of the Nellumboor forest, which amounted to Rs. 2,067, have now increased three fold. The Government have recently passed orders on those of the Annamallay forest. The advance system has always resulted and must continue to result in loss to Government.

	RS.
*Annamallay	3,413
Mudumallay	4,142
Nellumboor	6,021

9. In the account of the Bhowany forest the cash balance on the 31st March 1871 is described as consisting of Rs. 3,500 in deposit in the taluq treasury of Bhowany and Rs. 1,222 as "amount *unaccounted for by Mr. Nordmann*." The Board are unable to make out what the latter part of this entry exactly means, as there is a separate head in the account for "advances outstanding" under which only Rs. 36-4-0 appear. This seems to call for inquiry and explanation.

10. The subjoined abstract statement drawn up from the accounts now under review exhibits the financial results of the working of the several forests:—

Names of the Forests.	Receipt by sale of Timber and Seigniorage.	Value of Timber supplied to Public Departments	Total.	Disbursements including the Cost of Establishment.	Balance in favour of Government.	Excess of Expenditure over Receipt.	Estimated Value of timber in Depots.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ... Gumsur and Surada ...	5,993	...	5,993	3,091	2,902	...	1,141
Vizagapatam ... Golconda ...	189	...	189	754	...	565	...
Cuddapah	46,294	8	46,302	21,329	24,973	...	22,534
Cuddapah and Bellary	...	...	...	3,251	...	3,251	...
Kurnool	44,923	...	44,923	9,115	35,808	...	1,514
North Arcot	13,948	...	13,948	8,478	5,470	..	2,333
South Arcot	3,271	..	3,271	3,508	...	237	573
Trichinopoly	...	...	...	889	...	889	...
Madura	9,626	...	9,626	17,604	...	7,978	9,709
Tinnevelly	21,242	...	21,242	15,708	5,534	...	4,745
Coimbatore. Annamallay ...	3,562	13,955	17,517	48,207	...	30,690	1,37,656
Bolumputty ..	3,358	496	3,854	9,374	...	5,520	5,026
Nilgiri ... Mudumallay ...	2,879	12,306	15,185	39,346	...	24,161	1,40,524
Coimbatore. Segur and Sathiamangalam. ..	16,384	6	16,390	7,622	8,768	...	13,716
Bhowany ..	11,596	...	11,596	8,634	2,962	...	2,500
Collegal ..	11,589	...	11,589	7,786	3,803	...	9,252
Salem	64,441	234	64,675	16,834	47,841	...	2,727
South Canara	32,151	2,017	34,168	16,549	17,619	...	22,646
Malabar ... Wynaad ...	3,246	...	3,246	9,916	...	6,670	32,351
Nellumboor ...	14,823	1,227	16,050	20,908	...	4,858	21,750
Total...	3,09,515	30,249	3,39,764	2,68,903	1,55,680	84,819	4,30,697
Deduct—							
Pay of Conservator and of his establishment, etc				28,044		Deduct estimated timber in hand on 31st Mar. 1870.	4,40,903
Excess of expenditure over receipt				84,819			
Difference in the value of timber between the stock of 1869-70 and 1870-71				10,206			
					1,23,069		
Net profit to Government...				...	32,611	Decrease...	10,206

The gross revenue of the year amounted to Rs. 3,39,764 inclusive of the value of timber supplied to Public Departments. Deducting from this the gross charges inclusive of establishment and the difference in the estimated value of timber between the stock of 1869-70, and 1870-71 the apparent profit on the year's transactions is represented by Rs. 32,611 against Rs. 95,014 in the preceding year. This falling off of Rs. 62,403 [and not Rs. 58,356 as given in paragraph 22 of the Conservator's report] is attributed (1) to restrictions on Public Works expenditure; (2) to the issue of free licenses to ryots without sufficient control or supervision; and (3) to the effects of the late European war on trade generally. It is observed also that the profits of the previous year were more than double the average; and with reference to the alleged want of supervision in the matter of free passes, the Board have had no evidence before them to prove that the felling has been in excess of what the ryots are legally entitled to.

Note.—The difference is attributed to the Conservator (in making the comparison between the two years) having included certain sums which he was requested to expunge from the accounts of 1869-70 relating to the Nilgiri Sholas and Wellington Australian Plantation (paragraph 5, Board's Proceedings dated 15th September 1870, No. 5,736.)

11. Owing to the dullness of the market the felling operations were limited, and the value of stock was further diminished by the sums written off the accounts in consequence of the defalcations of Mr. Turnbull.

12. In the working charges there was an increase of Rs. 16,093, the result of extensive planting-operations in nearly all the forests and the improvement of forest-roads.

13. The Conservator is requested to send with his future reports, submitting the accounts for the Board's review, a copy of his annual Report to Government as prescribed in the order quoted in the margin.

Government Order dated 4th August 1863, No. 1,445, paragraph 3.

No. 159. Proceedings of the Board of Revenue, dated 26th April 1872, Miscellaneous No. 3,136.

Read the following letter from the Conservator of Forests, to the Secretary to the Board of Revenue, dated Ootacamund, 30th March 1872, No. 1,109.

ADVERTING to the Proceedings of the Board of Revenue dated 1st November 1871, No. 4,568, I have the honour to acquaint you that Mr. MacCally states, in respect to the discrepancy noticed in paragraph 3 of my letter, recorded in the Proceedings referred to above, that only a small quantity of forty-three bandy-loads of timber was stored during 1870-71 on account of restriction having been placed on Public Works expenditure. Hence the outlay for felling and the keep of cattle, etc., exceeded the value of the timber stored in the depôt during that period.

2. As regards the discrepancy observed by the Board in paragraph 2 of their Proceedings alluded to, Colonel Morgan explains that the actual stock of Sandalwood should have been given at 1,702$\frac{7}{14}$ Maunds instead of 2,066$\frac{3}{4}$, which have been erroneously exhibited in the closing balance of the accounts of the Bhowany Range. The value originally estimated on the quantity of stock will in this case remain unaltered.

3. With reference to the points noticed by the Board in paragraphs 6 and 7 of their Proceedings above quoted, Mr. Cherry, Deputy-Conservator of South Canara forests, states that the cause of the deficiency of Rs. 7,103-3-7 in the stock accounts of this range is attributable to several logs having disappeared, some were burnt, others sunk or were lost during water-carriage to the coast, whilst many of the remaining logs, the accumulation of nine years, are rotten and consequently worthless.

4. Regarding the excess expenditure of Rs. 7,920-13-4 incurred by Mr. Cherry against the estimated value of the timber, namely, Rs. 5,515-4-0, noticed in

paragraph 16 of my report recorded in the Proceedings under acknowledgment, that officer explains that the outlay includes Rs. 4,572-12-6 on account of transporting the remaining portion of the timber to the coast depot, which was felled but not transported at the close of the official year 1869-70, as well as the carriage of the timber felled in the subsequent year, but the value of the timber lying in the jungles at the end of that year has been erroneously calculated at the cost market-rate and included in the accounts for 1869-70. It was undesirable, therefore, to repeat the amount in 1870-71. Hence the value of the estimated stock of timber actually felled and transported is far below the outlay incurred.

5. In paragraph 8 of their Proceedings adverted to above the Board remark that the outstanding advances are still very large. I beg to note that the greater portion of the Annamallay balance, which was found irrecoverable, has been ordered by Government* to be written off to "Profit and Loss," whilst that of Mudumallay is nearly worked out. The cash balance of the Nellumbur plantation, namely, Rs. 6,021, includes a sum of Rs. 5,000 sanctioned by Government for the payment of the Kutticaunum in advance to the Numbuddi for securing a perpetual lease of certain forests in the Malabar District. The amount in question was not adjusted in the accounts until after the close of 1870-71; it was, therefore, treated as an advance outstanding at the end of that official year.

G. O., 19th February 1872, No. 106.

6. Referring to the 9th paragraph of the above-mentioned Proceedings of the Board, I beg to state that Rs. 5,000 were placed at the disposal of the officer in charge of the Bhowany forest for blasting operations and for the improvement of the navigation of the River Cauvery. As the amount would have lapsed at the expiration of the official year 1870-71, Colonel Morgan drew it from the treasury. Rs. 3,500 were, however, placed in deposit in the same treasury, and Rs. 1,500 were advanced to Mr. Nordman, the Executive Engineer of the Public Works Department, for that work, who submitted bills amounting to Rs. 277-1-10 up to 31st March 1871, and Rs. 1,222-14-2 remained, therefore, to be accounted for by that officer on that date. Colonel Morgan now reports that the Rs. 5,000 alluded to above have been adjusted by bills less Rs. 166-5-0 remaining unexpended on the work in question.

7. In conclusion, I trust that the Board will find the foregoing explanation satisfactory.

THE explanations furnished in this letter are satisfactory on all points, except that which relates to the deficiency caused by the disappearance and deterioration of stock in the South Canara forest.

No. 160. ORDER THEREON, 14th May 1872, No. 782.

Forests, No. 4.

THE operations of the Forest Department in 1870-71 having been fully reviewed in the Proceedings of Government dated 16th April 1872, No. 609, the papers above recorded need no specific

orders. The deficiency of Rs. 7,103-3-7 in the stock of the South Canara Range will receive further notice when the explanation called for in paragraph 19 of the order above alluded to is submitted.

(True Extract.)

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

Govt. of Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated 14th May.

Read.

G. O., 14th May 1872, No. 782.

MAY.

Nos. 158—160.

Forest Accounts.—Proceedings Board of Revenue reviewing those for 1870-71, with observations thereon.

MISCELLANEOUS No. 3136

REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 26th April 1872.

Read the following

No. 1109

From Major R. H. Beddome
Conservator of Forests

To J. Grose Esqre
Secretary to the Board of Revenue

SIR,

Adverting to the Proceedings of the Board of Revenue, dated 1st November 1871 No. 4568, I have the honor to acquaint you that Mr. MacCally states in respect to the discrepancy noticed in para 3 of my letter recorded in the Proceedings referred to above that only a small quantity of 43 Bandy loads of timber was stored during 1870-71 on account of restriction having been placed on Public Works Expenditure. Hence the outlay for felling and

and the keep of cattle v^a^ exceeded the value of the timber stored in the Depôt during that period

2. As regards the discrepancy observed by the Board in para 2 of their Proceedings alluded to, Col: Morgan explains that the actual stock of sandalwood should have been given at 7027/4 Maunds instead of 2066 2/3, which have been erroneously exhibited in the closing balance of the accounts of the Bhowani Range. The value originally es=timated on the quantity of stock will in this case remain unaltered.

3. With reference to the points noticed by the Board in Paras 6 & 7 of their Proceedings above quoted, Mr. Cherry, Deputy Con=servator of South Canara Forests, states that the cause of the deficiency

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of Rupees 7,103-3-7 in the stock accounts of this Range is attribu-table to several logs having dis-appeared, some were burnt, others sunk or were lost during water carriage to the coast, whilst many of the remaining logs, the accumu=lation of 9 years, are rotten and consequently worthless.

4. Regarding the excess ex=penditure of Rupees 7920-13-4 incurred by Mr. Cherry against the estimated value of the timber viz 5515-4-0 noticed in Para 16 of my report re=corded in the Proceedings under acknowledgement, that officer explains that the outlay includes Rupees 4572-12-6 on account of transporting the remaining portion of

of the Timber to the coast Depôt, which was felled but not transported at the close of the official year 1869-70, as well as the carriage of the timber felled in the subsequent year, but the value of the timber lying in the jungles at the end of that year has been erroneously calculated at the coast-market rate and included in the accounts for 1869-70. It was undesirable therefore to repeat the amount in 1870-71. Hence the value of the estimated stock of timber actually felled and transported is far below the outlay incurred

5. In Para 8 of their Proceedings adverted to above, the Board remark that the outstanding advances are still very large. I beg to note that the greater portion of the Anamallay Balance, which was found irrecoverable has been ordered by Government to be written off to "Profit and Loss" Whilst that of Mudumullay is nearly worked out. The cash balance of the Nellumbur Plantation viz Rupees 6,021 includes a sum of Rupees 5,000 sanctioned by Government for the payment of the Kuttikaranum in advance to the Nambaddi for securing a perpetual lease of certain forests in the Malabar District. The amount in question was not adjusted in the accounts until after the close of 1870-71 it was therefore treated as an advance outstanding at the end of that official

× G.O. 19th February 1872 No. 106.

Official year.

6. Referring to the 9th Para of the above mentioned Proceedings of the Board, I beg to state that Rupees 5,000 were placed at the disposal of the Officer in charge of the Bhowany Forest for blasting operations and for the improvement of the navigation of the River Cauvery. As the amount would have lapsed at the expiration of the official year 1870-71, Col: Morgan drew it from the Treasury. Rupees 3,500 were however placed in deposit in the same Treasury, and Rupees 1,500 were advanced to Mr. Nordman, the Executive Engineer of the Public Works Department for that work, who submitted bills amounting to Rupees 277-1-10 up to 31st March 1871, and Rs. 1222-14-2 remained therefore to be accounted for by that Officer on that date. Col: Morgan now reports that the Rs. 5,000 alluded to above have been adjusted by Bills less Rs. 166-5-0 remaining unexpended on the work in question.

7. In conclusion I trust that the Board will find the foregoing explanation satisfactory.

I have &c.

Office of the Conservator of Forests, Cotacamund
30th March 1872

(Sd.) R. H. Beddome Major
Conservator of Forests

1. The explanations furnished in this letter are satisfactory on all points except that which relates to the deficiency caused by the disappearance and deterioration of stock in the South Canara Forest

(5)

(6)

True copy & Extract

J. Grose
Secretary

To
The Offg. Chief Secretary to Government
Revenue Department

Dft by
A. Narasimacharyar

Revenue Department.

No. 782

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 14th May 1872.

Read the following Proceedings of the Board of Revenue.

Reviewing and submitting Accounts of Forests under conservancy in Madras Presidency for 1870-71

(Ho. E. 1st November 1871. No. 4508)

Stating that explanations furnished by Conservator of Forests on certain points connected with Forest accounts for 1870/71 are satisfactory on all points but one.

(Ho. E. 26th April 1872. No. 1336)

The operations of the Forest Department in 1870/71 having been fully reviewed in the Proceedings of Government dated 16th April 1872, No. 609

the

Revenue 1872 Department
No. 1492.

S. O. No. 782-14 May 1872

Dated 26th April 1872.

Despatched 26 — — —

PROCEEDINGS OF THE BOARD OF REVENUE.

SUBJECT.

Forest

Reviewing Accounts of Forests under conservancy in Madras Presidency for 1870-71

Stating that explanations furnished by Conservator of Forests on certain points connected with Forest accounts for 1870/71 are satisfactory on all points but one.

No 1492

the papers above recorded need no specific orders. The deficiency of Rs 7103-3-7 in the stock of the South Canara Range will receive further notice when the explanation called for in para 19 of the order above alluded to is submitted.

16
13. Conservator of Forests
6. Accts Genl

Board's Rev Dec 17 Jany 1872

No. 138–190

S.B

Forest Rec'ds

Des Moines