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

Read the following papers :—

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

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

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

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

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

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

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

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

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

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

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

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

(Signed) R. TAYLOR,
Officiating Accountant General.

Enclosure No. 1.

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

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

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

2. The first of the foregoing returns includes the pay and allowances of the officers recently re-appointed by Government to grades higher and similar to those previously held by them. These appointments will differ therefore, in a great measure, from the scale authorized by the Government of India in their Proceedings dated 21th April 1872, No. 2,808, communicated in G. O. dated 14th May 1872, No. 783, as particularised below :—

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

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

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

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

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

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

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

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

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

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

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

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

12. The anticipated financial results are as follow :—

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

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

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

CENTRAL OFFICE.—In the Estimate for 1873-74 the pay of the Inspector of Forests has been exhibited at Rs. 1,200 per mensem, agreeably to the Resolution of the Government of India, Financial Department, dated 24th April 1872, No. 2,803, communicated in G. O. of the 14th May 1872, No. 783.

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

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

* G. O. No. 932, dated 26th June 1872.

4. The salary of the Assistant Conservator hitherto in charge of the Central Office was included under the head "Pay of Executive Officers," but the amount has now been provided for separately, namely, "Pay of Uncovenanted Assistant," agreeably to paragraph 9 of Government Order dated 20th August 1872, No. 1,233.

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

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

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

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

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

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

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

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

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

Probationers.

Nellumbore	1
Cuddapah	1
Bhowany	1

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

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

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

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

16. *Expenditure.*—There are at present six plantations aggregating 1,000 acres, and in compliance with the orders of Government No. 600, dated 16th April 1872, 1,000 more acres have been selected.

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

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

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

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

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

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

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

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

23. *Expenditure.*—The Deputy-Conservator has estimated the expenditure at Rs. 22,500, which has been reduced to Rs. 16,000 against the Actuals of Rs. 6,390, and which will meet the cost of felling in the Lalpettah reserves and clearing padugay jungle along the banks of the Cauvery in the Trichinopoly and Tanjore Districts, as well as reserving and planting 8 square miles agreeably to G. O. dated 28th July 1870, No. 1,121, in addition to those already brought under reserve.

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

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

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

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

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

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

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

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

31. *Expenditure.*—Mr. Douglas's Estimate under Item No. 1 has been reduced from Rs. 20,000 to Rs. 10,000, which will cover the cost of felling and carriage of timber on requisitions from the Public Works and Ordnance Departments of the Madras and Bombay Presidencies; but in the absence of indents no portion of the amount will be expended until the stock, valued Rs. 1,37,371 on the 31st March last, is disposed of. The Experimental Teak Plantation formed some time since in this range having proved unsuccessful owing to the roots having been attacked by grubs, it is necessary, in order to prevent further destruction, to deluge the seed-beds with water as is done at Nellumboro. In that case the beds should be raised 6 inches high from the ground by a wall of 3 inches high to retain the water, and thus the grubs would be exterminated. If the experiment proves successful Mr. Douglas should form Teak Plantations on the Annamallay Hills as the indigenous trees are fast disappearing by the use of the axe for the last twenty years. The Estimate under the head No. VI. has therefore been raised to Rs. 12,000.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

45. NELLUMBORE—*Revenue.*—Mr. Ferguson, who is in charge of this plantation, has entered in the Estimate as income Rs. 26,000 for 1873-74 against the Actuals of Rs. 8,409. His Estimates are generally very high, but the sums realized by sales hardly amount to one-third of the estimated revenue, though a large stock of teak and blackwood felled at considerable expense to the State in previous years is lying rotting and over twenty-five per cent. are being deducted annually on account of depreciation of stock. Under the foregoing circumstances, the Estimate of this range has been reduced to Rs. 15,000, though the Actuals of the past five months amount only to Rs. 249 against the actual charge of Rs. 13,295 incurred under "A, Conservancy and Working."

46. *Expenditure.*—As timber to the value of Rs. 30,235 is lying at the Calicut depôt, felling and floating should, for the present, be suspended until the stock now on hand is fully disposed of. Hence the sum of Rs. 6,000 provided for under Item No. 1 has been expunged, whilst the other item for planting, etc., are increased.

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

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

OOTACAMUND,
16*th September* 1872.

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

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

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

Read letter from the Accountant-General, dated 21st September 1872, No. 4,062, forwarding a letter from the Inspector of Forests and its accompaniments to be countersigned and returned to his Office as early as possible.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Forest, No. 14.

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

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

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

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

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

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

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

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

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

Excess.	Rs.
Golcondah	650
Chendragherry, Vellore, and Polur ...	400
South Arcot	5,500
Trichinopoly	17,000
Madura	6,800
Mettapolliem	1,800
Bhowany...	9,350
Wynaad	550
Chenat Nair	420
Nellumbur	17,500

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

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

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

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

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

7. The Governor in Council passes the Estimate of charges, amounting to Rs. 4,57,600 as per abstract appended, against the estimated revenue of Rs. 4,90,000. The net revenue will be Rs. 3,33,400. The Estimate will be returned to the Accountant-General for submission to the Government of India.

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

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

True Extract.)

Signed) W. HUDLESTON,
Secretary to Government.

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

Ed. F. R. Bantleman.

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

		Total.	Central Office.	Golconda Hill Forest.	Gunnar and Baradah Forest.	Nallamallay.	Cuddapah and Bellary.	Chendraneherry, Tellore, and Nuloor.	Salem.	South Arcot.	Tinnivelly and Tanjore.	Madura.	Annamallay.	Dindigul and Kulladi.	Palnies.	Coimbatore.	Wynaad.	Malabar.	Canara.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Conservancy.		4,80,000	...	100	4,000	25,000	20,000	8,000	13,000	...	...	...	13,000	30,000	16,000	10,000	50,000	14,000	15,000	2,41,600
Establishment			42,500	600	2,250	9,350	14,000	10,400	14,500	...	...	9,200	11,200	12,700	8,000	6,500	16,500	7,550	13,500	2,16,000
Total			42,500	700	6,250	34,350	34,000	18,400	29,500	...	...	9,200	24,200	42,700	24,000	16,500	66,500	21,550	28,500	4,57,600
Excess over Receipts			...	650	...	...	...	400	...	...	9,200	17,600	6,800	...	...	...	8,350	850	420	42,400
Net Revenue			...	...	1,250	20,620	21,500	...	10,500	...	...	...	...	17,200	2,450	1,800	...	...	17,300	18,850

GOVERNMENT OF MADRAS.

BUDGET ESTIMATE,

FOREST DEPARTMENT,

FOR THE YEAR

1873-74.

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

	MADRAS.					VIZAGAPATAM.				
	CENTRAL OFFICE.					GOLCONDAH HILL FOREST.				
	Actuals 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actuals 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1873-74.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I.—Sale of Timber brought to Depots by Government Agency						246	200	250	250	
II.— Do. Timber, Firewood, Bamboos, and Charcoal removed from the Forests by Purchasers, including Seignorage										
III.—Duty on Foreign Timber										
IV.—Permit Fees and Rent of Jungles, and Privileges										
V.—Grazing Dues										
VI.—Sale of Fruits, Babool pods, and other minor forest produce										
VII.—Sale of Confiscated drift and waif Timber						10				
VIII.—Fines and Forfeitures										
IX.—Miscellaneous Receipts										
Total, Receipts.....						256	200	250	250	
EXPENDITURE.										
A.—CONSERVANCY AND WORKING.										
I.—Timber expenses for felling, cutting, clearing, sawing and the transport of Timber, by land or water to Depots, also Charges for storing, securing, watching piling, and arrangements for selling Timber							500	100	100	
II.—Purchase of Elephants, Cattle and Dead Stock, Tools and Plant										
III.—Feed and keep of Elephants and Cattle										
IV.—Rent of leased Forests and Seignorage paid for Timber felled in leased Forests, shares of villagers and others in the revenue of Forests										
V.—Charges connected with the collection of Revenue, on Grass, Fruits, and Miscellaneous Forests produce										
VI.—Plantations										
(a)—Reserved tract, Railway fuel										
VII.—Forest work, viz., cutting of creepers, protection of Forests or Trees against fire, and other work for the conservancy and improvement of the Forests charges for selecting, working, and girdling of the trees to be felled										
VIII.—Forest Survey, Topographical and valution Survey, to ascertain the contents of Forests and annual rates of Timber production										
IX.—Experiments to test the value of Timber of different kinds										
X.—Communications, buildings and minor works, fences, boundary pillars and posts, and boundary division paths...							500	100	100	
Total of Conservancy and Working.....										
B.—ESTABLISHMENT.										
I.—SALARIES.										
1. Pay of Inspector of Forests										
~~Office Assistant~~										
2. Pay of Executive Officers	12,000	12,000	12,000	14,400						
Military Pay of do.	~~3600~~	~~3600~~	~~1800~~	9,000						
Supernumeraries										
Pay of Probationery Forest Assistants	1113.	3,000	3,000	3,000						
Pay of the Forests in charge	4069	4404	4404	4404						
3. Office Establishment.										
a. Direction	3,600	3600	3600	3600						
Uncovenanted Assistant.			~~1800~~			636	648			
~~Assistant~~										
b. Executive										
4. Forest Conservancy Establishment										
5. Timber Depots and Work Establishment										
6. Deputation and Special Allowances										
7. Dressers—Pay and Batta										
II.—TRAVELLING ALLOWANCES, INCLUDING BATTA, TRAVELLING EXPENSES, AND TENTAGE.	8,902	4000	4000	3900						
1. Inspector of Forests	384	0321	0	1800		120	120	120	120	
2. Executive Officers	205	0200	0200	200		1..	32	1..	32	
3. Subordinate Establishment	5016	4436	4436	3096						
III.—CONTINGENCIES.						757	800	800	1800	
4. Sundries including Office Postage										
Total of Establishment and Contingencies.....	30,288	31,640	31,640	42,500		757	1,300	900	900	
Total Expenditure...	30288	31,640	31,640	42,500						

Budget Estimate—Forest Department—Government

	GANJAM. Gumsoor and Suradah Forests.					KURNOOL. Nullamallay Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	614	2000	500	500		678	6000	1000	1000	
II—	3660	3000	4000	4000		31,746	32,500	32,500	32,500	
III—						3				
IV—										
V—										
VI—						167	500	500	500	
VII—	36					840	1,000	1,000	1,000	
VIII—						161				
IX—										
	4310	5000	4300	4500		33,594	40000	35,000	35,000	
EXPENDITURE.										
A.										
I—	177	150	150	150		326	1,700	1,700	2,700	
II—		300				8				
III—	284		300	300						
IV—										
V—										
VI—	36	50	50	50		344	1,000	1,000	1,000	
(a)—							150	150	150	
VII—							1,000		1,000	
VIII—							125	25 125	25 125	
IX—						8				
X—										
	497	500	500	500		684	4000	3000	5000	
B.										
I 1—										
2—						1,700	2,400	2,400	3,000	
3—										
a	1,200	1,200	1,200	1,200						
b	312	372	372	372		302	372	372	372	
4—	672	624	624	672		3054	3648	3648	3648	
5—										
6—										
7—										
II 1—										
2—	360	360	360	360		677	720	720	1800	
3—						152	180	180	180	
III 4—	97	206	206	206		230	380	380	380	
	2641	2750	2750	2750		6625	7700	7700	9380	
	3138	3250	3250	3250		7311	11700	10700	14,380	

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

	CUDDAPAH AND BELLARY.					NORTH ARCOT.				
	CUDDAPAH FOREST AND BELLARY PLANTATION.					CHENDRAGHERRY, VELLORE AND POLUR FORESTS.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	16,307	33500	38500	30,000		3219	4000	5000	5000	
II—	38480	16000	24,500	25000		12,875	11,400	13000	12,500	
III—										
IV—										
V—										
VI—						59		100	100	
VII—	543	500	500	500		290	200	200	200	
VIII—										
IX—							200	200	200	
	55,330	50000	63500	55500		16443	15,800	11500	18000	
EXPENDITURE.										
A.										
I—	2085	5000	10,000	10000		1947	2000	1000	2000	
II—	100					113				
III—										
IV—										
V—										
VI—	10,940	9000	7,000	8000		5429	1400	100	6000	
(a)—	692									
VII—	803	250	250	1000		1124				
VIII—										
IX—										
X—	213	750	750	1000		183				
	14,833	15000	18000	20000		9096	6000	1100	8000	
B.										
I 1—										
I 2—	2400	2400	2400	3000		2400	2400	2400	3000	
I 3 a—				1800						
I 3 b—	444	372	372	372					444	
I 4—	3867	5088	5088	5088		2845	1451			
II 6—										
II 7—										
II 1—										
II 2—	720	720	720	3240		720	720	720	1800	
II 3—	180	180	180	780		180	360	360	360	
III 4—	141	240	240	320		100	120	120	240	
	7752	9000	9000	14000		6245	5160	3800	10,400	
	22585	24000	27000	34000		15341	11160	14900	18400	

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

	SALEM. Salem Forest.					SOUTH ARCOT. South Arcot Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	10,410	30000	10000	24,000		1,712	1000	1900	1900	
II—	49,423	18000	40,000	30,000		3034	2,000	3,000	3,000	
III—										
IV—	13,461									
V—										
VI—	632	12000	10000	15,000			300			
VII—	493			500		76	100	100	100	
VIII—										
IX—	882			500			100			
	75,503	60,000	60000	70000		4,822	3500	5000	5000	
EXPENDITURE. A.										
I—	4230	4000	4000	6000		1140	600	600	1600	
II—	9	100	100	100		114				
III—		1000	1000	1000						
IV—		1000	1000	1000						
V—	168	400	400	400		15				
VI—	681	409	4000	4000		753	2000	2000	2000	
(a)—	1548									
VII—						14				
VIII—		450	450	450			300	300	300	
IX—		1000		1000						
X—	399	50	50	50		67	100	100	100	
	7082	13000	11,000	15000		2262	3000	3000	4000	
B. 1—										
2—	92	6000	6000	4,200		1675	2400	2400	3000	
I 3 a—						120				
3 b—	836	1356	1356	3120		1000	1128	1128	1128	
4—	444									
5—										
6—	582									
7—										
II 1—										
2—	652			1800		540	720	720	1800	
3—	660	40	840	840		120	120	120	120	
III 4—	228	14	494	424		78	132	132	164	
	10,239	11,400	14,570	14,500		3533	4,500	4500	6,500	
	17,321	27,400	25,570	29,500		5795	7,500	7,500	10,500	

	TRICHINOPOLY. Trichinopoly, Tanjore and Madura Plantations.					MADURA. Madura Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—			2000	6000		4304	5000	1000	8000	
II—						10024	4750	1000	12000	
III—										
IV—										
V—										
VI—										
VII—						197 2	130			
VIII—				2000		130	120			
IX—										
			2000	8000		14657	10000	11000	20000	
EXPENDITURE. A.										
I—			1000	3000		3681	3000	400	5000	
II—			500	1000		10	500		600	
III—										
IV—							1000			
V—										
VI—	6228	10000	5000	10000		761	1000	100	3000	
(a)—									500	
VII—						671	1000	100	500	
VIII—			600							
IX—						1				
X—	72		2000	2000		40	500	100	2500	
	6300	10000	9000	16000		5172	10000	1100	12,000	
B. 1—										
2—	1865	2400	2400	3000		3019	8400	1100	8400	
I 3 a—				288		594	480	480	480	
3 b—						2598	3324	3324	3324	
4—		3720	3720	3720						
5—										
6—										
7—										
II 1—									1300	
2—	967	720	720	1800					800	
3—		900	900	540		205	300	100	496	
III 4—		260	260	252		370	496	496		
	2832	8000	8000	9600		6786	13,000	13100	14,200	
	9132	18000	17900	25600		11958	23000	24100	26800	

Budget Estimate—Forest Department—Government

COIM

	TINNEVELLY. Alwarpetty, Papanasum and Kalcad Forest, &c.					Anamalay Forest.				
	Actual 1871-72.	Budget Estimate 1872-73	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	5,948	9,000	9,000	9,000		54,009	78,000	52,000	55,000	
II—	9,992	11,000	11,000	11,000		2,447	2,000		5,000	
III—										
IV—										
V—										
VI—	3,762	3,500	3,500	6,000		10				
VII—	286	500	500	500						
VIII—										
IX—						351				
	19,988	24,000	24,000	26,500		56,817	80,000	52,000	60,000	
EXPENDITURE.										
A.										
I—	10,931	3,500	6,500	6,500		12,974	20,000	20,000	10,000	
				1,000		256	2,000		2,000	
II—	981	1,500				8831	4,000	4,000	4,000	
III—										
IV—										
V—	1578	1,500	1,500	1,500		244	2,000	2,000	12,000	
VI—	1,193	5,000	5,000	5,000				1,000	1,000	
(a)—						176	1,000			
VII—										
VIII—		500								
IX—	123									
X—	29	2,000	1,000	1,000		1,972	1,000	1,000	1,000	
	14,735	15,000	14,000	15,000		27,453	30,000	28,000	30,000	
B.										
1—										
2—	3,598	4,200	4,200	3,000		3,872	8,400	8,400	4,200	
I 3— a						966	672	672	672	
3— b	360	360	360	360		2,272				
4—	3,847					1597	4,500	4,500	4,380	
5—										
6—						306	333	333	333	
7—										
1—						420			1,890	
II 2—	959	1,080	1,080	1,800		720	720	720	840	
3—	360	360	360	540						
III 4—	720	952	952	832		444	275	275	475	
	9841	10,000	10,900	11,200		10,687	14,900	14,900	12,760	
	24576	25,000	24,900	26,200		38,140	44,900	42,900	42,700	

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

BATORE.

	Bolumputty and Sholacaray Forests.					Mettupolayum Forest.				
	Actual 1871-72	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	4258	[illegible]	3000	7500		[illegible]	[illegible]	1000	1000	
II—	3350	4000	4000	2500		[illegible]	[illegible]	1000	1000	
III—										
IV—	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]			[illegible]	
V—										
VI—										
VII—									18	
VIII—										
IX—									1000	
	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	2000	3000	
EXPENDITURE.										
A.										
I—	1216	[illegible]	3000	4000		[illegible]	[illegible]	1000	1000	
II—	[illegible]3	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	
III—	717	[illegible]	500	500		[illegible]	[illegible]	[illegible]	[illegible]	
IV—										
V—										
VI—	4472		[illegible]	[illegible]				1000	1000	
(a)—										
VII—	175									
VIII—										
IX—										
X—	[illegible]86	[illegible]	[illegible]	[illegible]		[illegible]		[illegible]	1000	
	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	
B.										
I 1—										
I 2—										
I 3 a—										
I 3 b—	120					[illegible]	[illegible]	[illegible]	[illegible]	
I 4—	2227	960	960	2064		[illegible]	[illegible]	[illegible]	[illegible]	
I 5—										
I 6—										
I 7—										
II 1—										
II 2—	[illegible]360	[illegible]	[illegible]	[illegible]		180	[illegible]	[illegible]	[illegible]	
II 3—	[illegible]72	[illegible]40	[illegible]40	[illegible]26		[illegible]15		[illegible]72	[illegible]72	
III 4—										
	[illegible]	[illegible]	[illegible]	2350		[illegible]	[illegible]	1800	1800	
	[illegible]	2800	5000	7550		[illegible]		3800	4800	

Budget Estimate—Forest Department—Governm

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

	COIMBATORE.									MALABAR.				
	Sigur and Sathiamangalum Forests.					Collegal Forest.				Mudumullay Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendm proposed the Lo Governm	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.														
I—	19756	14000	15000	14000		14509	11580	16000	16000		24000	46000	46000	50000	
II—	1735	2000	1000	1600		0544	01000	01000	1000		27				
III—															
IV—	1890			1400		978	1000	1000	1000		100				
V—															
VI—									01						
VII—	81										101				
VIII—															
IX—	0150														
	21828	16002	16000	16600		18019	13500	18000	18000		21825	46000	46000	50000	
EXPENDITURE.															
A.															
I—	03857	03000	3000	03000		4269	4000	4000	4000		13114	7000	7000	15000	
II—	124	500	500	800		888	600	600	600		181	2000	2000	600	
III—	66	500	500	600		0786	1200	1200	1200		4904	3500	3500	6000	
IV—											3710	4000	4000	4000	
V—															
VI—	1511	801	400	2000		2890	4000	4000	4000		2931	2000	2000	4000	
(a)—											2				
VII—															
VIII—															
IX—						111	200	200	200						
X—	02299	21		600							2139 600	1500	1500	1500	
	7087	1501	4400	6500		8944	10000	10000	10000		26913	25000	25000	30000	
B.															
I 1—											4800	4800	4800	4800	
2—											7691	7691	7691	7691	
3— a															
3— b	156	10	156	192							1358	1368	1368	1368	
3—											396				
4—	1452	1400	1440	1476		1904	1944	1944	2064		1926	7448			
5—															
6—															
7—															
II 1—											1080	1080	1080	1080	
2—											120	120	120	120	
3—	0214	276	276	180		384	456	456	360		188	293	293	493	
III 4—	010	0128	128	152		142	100	100	76						
	1831	2000	2000	2000		2330	2500	2500	2500		17539	17800	17800	18000	
	8918	7000	6400	8500		11274	12500	12500	12500		44522	42800	42800	48000	

	COIMBATORE.					MALABAR.				
	Bhowany Forest.					Mudumullay Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	12779	13000	13000	13000		24000	46000	46000	50000	
II—	2667	2000	2000	1100		27				
III—										
IV—	0945			160		100				
V—										
VI—										
VII—	10					101				
VIII—										
IX—										
	16401	15000	15000	14250		21825	46000	46000	50000	
EXPENDITURE.										
A.										
I—	11888	6000	6000	9000		13114	7000	7000	15000	
II—	317	500	500	500		181	2000	2000	600	
III—	267	200	200	2000		4904	3500	3500	6000	
IV—						3710	4000	4000	4000	
V—										
VI—	190	3000	1200	500		2931	2000	2000	4000	
(a)—						2				
VII—		300	300							
VIII—										
IX—						2139 600	1500	1500	1500	
X—	5112	8000	8000	4500						
	17774	18000	16002	16500		26913	25000	25000	30000	
B.										
I 1—						4800	4800	4800	4800	
2—						7691	7691	7691	7691	
3— a				1800						
3— b						1358	1368	1368	1368	
3—						396				
4—	1944	4248	2700	2904		1926	7448			
5—										
6—										
7—										
II 1—						1080	1080	1080	1080	
2—				1440		120	120	120	120	
3—	795	1176	996	816		188	293	293	493	
III 4—	79	136	064	140						
	2818	5560	3760	7100		17539	17800	17800	18000	
	20592	23560	19760	23600		44522	42800	42800	48000	

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

Budget Estimate—Forest Department—Government

	MALABAR.									
	Wynad Forest.					Chenat Nair Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	1829	14,000	13,250	14,000			3000	4000	2000	
II—	7									
III—										
IV—										
V—										
VI—										
VII—										
VIII—										
IX—										
	1,836	14,000	13,250	14,000			3000	4000	2000	
EXPENDITURE.										
A.										
I—	5384	6000	6000	6000			2000			
II—	17									
III—							500			
IV—										
V—										
VI—	26	500	500	500				500		
(a)—										
VII—										1,200
VIII—										300
IX—										
X—										500
	5,487	7,000	7,000	7,000			3,000	500	2,000	
B.										
I 1—										
2—	2204	2200	2400	3000						
3— a						1100				
b	837	804	804	804						
4—										
5—										
6—										
7—										
II 1—										
2—	660	720	720	1200			360	360		
3—	181									
III 4—	204	296	296	296			700	100	84	
	5,034	5,870	5,870	7,550			1,900	1,900	420	
	10,520	12,870	12,870	14,550			4,900	2,400	2,420	

Collector's Office
16th September 1872.

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

	MALABAR. Nelambur Teak Plantation, &c.					SOUTH CANARA. South Canara Forest.				
	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	Actual 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I—	8389	14,000	14,000	14,000		18888	20,000	20,000	18,000	
II—	120	500	500	500		3,682	5,000	5,000	14,000	
III—										
IV—						18467	9,500	15,000	13,000	
V—										
VI—						29	200			
VII—						65	300			
VIII—										
IX—		500	500	500		58				
	8509	15,000	15,000	15,000		41189	35,000	40,000	45,000	
EXPENDITURE.										
A.										
I—	5023	3,500	3,500			9428	6,000	8,000	10,000	
II—	231	700	700	400		329	100	100	100	
III—						3196	3,000	3,000	3,000	
IV—	5364			1500		103				
V—				1500		82	50	50	50	
VI—	8463	7000	12000	16000		705				
(a)—										
VII—						8	2,500	2,500	2,500	
VIII—							200	200	200	
IX—						368	150	150	150	
X—	11	800	300							
	19092	12,000	16,500	20000		14219	12,000	14,000	16000	
B.										
I 1—										
I 2—	3374	3,600	3,600	3,600		3,499	2400	2,400	4,200	
I —				1,800	Probationary Agency					
I 3 a—						914	372	372	372	
I 3 b—	474	564	564	564		3,153	4962	4962	4962	
I 4—	2897	2,760	2,760	2,760						
I —						3,427				
I 7—										
II 1—	660	720	720	2,640		1043	720	720	1,800	
II 2—	56					540	720	720	720	
II 3—										
III 4—	51	300	300	200		317	396	396	396	
	8447	8880	8880	12500		11893	9570	9570	12460	
	27539	20880	25380	32500		26112	21570	23670	28450	

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

[Signed] A. Cumberland Mowbray
Hon. Offg. Inspector of Forests.

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

	Actuals 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1872-73.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.	TOTAL. Actuals 1871-72.	Budget Estimate 1872-73.	Regular Estimate 1873-74.	Budget Estimate 1873-74.	Amendments proposed by the Local Government.
RECEIPTS.										
I.—Sale of Timber brought to Depots by Government Agency									289,900	
II.— Do. Timber, Firewood, Bamboos, and Charcoal removed from the Forests by Purchasers, including Seignorage									155,950	
III.—Duty on Foreign Timber										
IV.—Permit Fees and Rent of Jungles, and Privileges									15,550	
V.—Grazing Dues										
VI.—Sale of Fruits, Babool pods, and other minor forest produce									21,600	
VII.—Sale of Confiscated drift and waif Timber									2,800	
VIII.—Fines and Forfeitures										
IX.—Miscellaneous Receipts									4,200	
Total Receipts.....						418882	450000	450000	490000	
EXPENDITURE.										
A.—CONSERVANCY AND WORKING.										
I.—Timber expenses for felling, cutting, clearing, sawing and the transport of Timber, by land or water to Depots, also Charges for storing, securing, watching piling, and arrangements for selling Timber									99,050	
II.—Purchase of Elephants, Cattle and Dead Stock, Tools and Plant									7,000	
III.—Feed and keep of Elephants and Cattle									17,600	
IV.—Rent of leased Forests and Seignorage paid for Timber felled in leased Forests, shares of villagers and others in the revenue of Forests									6,500	
V.—Charges connected with the collection of Revenue, on Grass, Fruits, and Miscellaneous Forests produce									3,450	
VI.—Plantations									80,150	
(a)—Reserved tract, Railway fuel									1,000	
VII.—Forest work, viz., cutting of creepers, protection of Forests or Trees against fire, and other work for the conservancy and improvement of the Forests charges for selecting, working, and girdling of the trees to be felled									5,800	
VIII.—Forest Survey, Topographical and valuation Survey, to ascertain the contents of Forests and annual rates of Timber production									3,100	
IX.—Experiments to test the value of Timber of different kinds									275	
X.—Communications, buildings and minor works, fences, boundary pillars and posts, and boundary division paths									17,675	
Total of Conservancy and Working						196008	200000	200000	241,600	
B.—ESTABLISHMENT.										
I.—Salaries.										
1. Pay of Inspector of Forests							12000		14400	
Office Assistant							52200		59400	
2. Pay of Executive Officers							7191		7691	
Military Pay of do.							3060		3060	
Supernumeraries							"		5400 (a)	
Pay of Probationery Forest Assistants							1200		1200 (a)	
Pay of the Forester in charge							4404		4404	
3. Office Establishment.							3600		3600	
a. Direction							9600		10008	
Uncovenanted Assistant.										
Forester.									Lump	
b. Establishment									17304	
5.										
6. Deputation and special							333		333	
7. Dressers—Pay and Batta							4,000		3,000	
II.—Travelling Allowances, including Establishment							8240 (a)		23560	
1. Inspector of Forests							7388		6956	
2. Executive Officers							9722		8858	
3. Subordinate Establishment including Batta, Travelling Expenses, and Tentage.						150902	181000	181000	214000	
III.—Contingencies.						346910	381000	381000	457600	
4. Sundries including Office and Postage										
Total of Establishment and Contingencies.....										
Total Expenditure.....										

(a) Included in 3(a)

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

(Signed) A. Sundaramma Chetty
For Offg. Inspector of Forests.

Collated
16 September 18[illegible]

Abstract Statement of the Forest Budget for 1875-76 as passed by Government

	Central Office	Coimbatore Hill Forest	Gumsur and Ganjam Forests	Nilgiris	Cuddapah and Nellore	Chingleput and Salem	Salem	South Arcot	Trichinopoly and Tanjore	Madura	Tinnevelly, Travancore and Kistna	Kanara	Belgaum and Dharwar	Malabar	Sind	Bombay	Madras	Nagpur	Chanda	Khandesh	Lower Canara	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	-	250	4,500	55,000	55,500	18,000	70,000	5,000	8,000	20,000	26,300	60,000	10,000	3,000	16,000	18,000	14,250	50,000	14,000	2,000	15,000	45,000	4,90,000
Charges																						
Conservancy & Working	-	100	500	3,000	20,000	8,000	15,000	4,000	16,000	12,000	15,000	30,000	5,000	3,000	6,500	10,000	16,500	30,000	7,000	2,000	22,000	16,000	2,16,000
Establishment	42,500	800	2,750	9,380	14,000	10,400	14,500	6,500	9,600	14,800	11,200	12,700	2,550	1,800	2,000	2,500	7,100	18,000	7,550	420	12,500	12,450	2,57,600
Total	42,500	900	3,250	14,380	34,000	18,400	29,500	10,500	25,600	26,800	26,200	42,700	7,550	4,800	8,500	12,500	23,600	48,000	14,550	2,420	34,500	28,450	4,73,600
Deduct Receipts	-	650	-	-	-	400	-	5,500	17,600	6,800	-	-	-	1,800	-	-	9,350	-	550	420	17,500	-	32,400
Net Revenue	-	-	1,250	20,620	21,500	-	40,500	-	-	-	330	17,300	2,450	-	7,500	5,500	-	2,000	-	-	-	16,550	

Report of the Newfoundland Board of Trade

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

Revenue 1872 DEPARTMENT.

ACCTT. GENL.'S OFFICE, MADRAS.

No. 3326

FROM

THE Hono. ACCOUNTANT GENERAL, MADRAS.

To the Secy to Govt
Revenue Department
Fort St George

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

Subject.

Forwards annual Abstract of the Cash transactions of the Forest Department for 1871-72.

No 256

S. O. No 1492 - 26 Oct 72

R.C. 26 Oct
C. 17 Oct
R 26 Oct
R 25 Oct

REVENUE DEPARTMENT.

31 | 10

No 3291

From Col: W.H. Sykes.

Dated 7th October 1872

FOR ORDERS.

I should wish
to be
informed
whether
the
Report
of
the
Public
Works
Department
for
the
year
1873-74
has
been
received
in
this
Office.

Copy Read
(Illegible)

Report on the Administration and Operations of the Public Works Department for the year 1873-74.

No. 1873-74.

In the Estimate for 1873-74 the Pay of the Superintendents of Stations has been debited to Rs. 7200 - for remunerations to be paid to the Presidency Government of Bombay, Financial Department dated 24th April 1872, No. 2508 communicated to the Govt. of India on the 14th May 1872 No. 183.

2. The second Item of Rs. 9000 - grouped under "Pay of Executive Officers" refers to the temporary saving effected from the Scale recently sanctioned by the Govt. of India, the total grant not having been entirely absorbed by the re-appointment of Forest Officers noticed in the Forest

Same

Saint George Gazette dated 16th August 1872.

3. The pay of the Supernumerary entertained under the Budget and Regular Estimates agreeably to para 4 of Government Order No. 1805 dated 25th October 1871 has also been prohibited in the Estimate for 1873-1874 as one of the twelve men who has been trained in Forestry in Europe is expected to be sent out for the First Department of this Presidency by Secretary of State for India by the end of the current year, though the former Superintendentship Mr. Pub has been since promoted a Fourth Class Deputy Conservator in charge of the Wynaad Forests in which

* G.O. No. 982 dated 24th June 1872.

which provision has been made for the pay 4 ... The salary of the Assistant Conservator hitherto on charge of the Central Officers was included under the head "Pay of Executive Officers" but the amount has now been provided for separately Viz. "Pay of Unprovided Assistant", agreeably to para 9 of Government Order dated 2a 16th August 1872, No 31238.

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

the plains ... and ... Rs 1872 are proposed under Head II "Executive Officers" as dwelling allowances of the Superintending Engineer, Executive Engineers and Sub-Divisional Officers.

7 The travelling batta to be paid to the Draughtsmen attached to the Office Establishment of the Superintendent of Surveys has also been retained as usual under Estimate No. 5 "Subordinate Establishments".

8 Contingencies. The Estimate under this head includes the value of the Service Postage labels, Contingencies expenses and Office Rent, the latter having been transferred by Government in their Proceedings dated 14th September 1871 No. 1596 in which has since been confirmed by the Government of India in their Resolution embodied in Government Order dated 14th March 1872 No. 450.

Golgoirdab 9 Expenditure. The Establishment under A "Conservancy and Working" remains undisturbed as no felling will be carried out in this Range. The demandable therefore to amount only to Rs. 100 to meet the carriage here of confiscated timber for sale at the Depot which has accordingly been shewn both in the Regular and Budget Estimates. There is no distributed of the demand for timber increasing to any appreciable extent for several years to come. Hence the Retrials under Head No. I. have been greatly diminished.

Guernsúr and Surudab Streets. 10 Revenue. The Regular Estimate has been reduced to Rupees 4,500 with

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

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

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

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

Mudumallai, Madura	1st Class	Rs.	1
Aimanallay, South Canara, Salem	3rd Class	Rs.	1
Karnul, Timavelly, South Arcot, Trichinopoly, Wynaad, Nilgumbur, Cuddapah, North Arcot	4th Class	Do	Do

Probationers

Nilgumbur	1
Cuddapah	1
Bhawany	1

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

Poclivirab Stumps northward posts,
the revenue both under the Regulation and
Budget Estimates have been entered
under each of the Actuals gained under
Stamps. The revenue under Stamps
will well be obtained chiefly by
supplying funds to the Economical
Department of the Railway. It
has been proposed to collect and
store another year's supply of fuel
to meet the future wants of that
Department which will consume
the present large stock by the end
of the current year.

14 Expenditure. Mr Yards has
estimated under the several Classified
Items a sum of Rs 28,150 which is
far in excess of the Actuals, Viz —
14,833. His Estimate has therefore
been reduced to Rs 20,000 which pro-
vides for the collection of Redwood
posts

posts, Stumps and Poles
will as for felling and storing
timber on the Government Estate
and for meeting the demands of
the Public Works Department, the
merchants, and others. Details in-
cluded the construction of Platforms
for exhibiting the Plantations along the
North West Line of Railway between
Palapully and Ghooly and for sur-
veying and improving the foot paths
and cart roads in the Jungles &c.

North Area 15 Revenue Even since the Deputy
Conservator was transferred to
this Range from the Karnah Forests
departmental felling of Sandalwood
Redwood posts, Stumps and Poles was introduced
though

though this practice appears never to have
been sanctioned by the Government of India
in the Standard Orders for the Forest Depart-
ment, it has been practised in the Madras
Presidency for many years past, and
appears to be a useful one. A Depôt was
opened at Kollegal in which the collected
several Lots of timber for sale
in the market, but this experiment
proved a failure and the Conservator
trained was ordered to be written off
to "Profit and Loss" agreeably to
G O dated 30th June 1871, No 1138.
The course now adopted by the Officer
in charge in selling and storing timber
in the Government Depôt appears
judicious and it is hoped that
the estimated income
will

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

16 Expenditure—There are at present
6 Plantations aggregating 1000 acres
and in compliance with the orders of
Government No 609 dated 16th April
1872, 1000 more acres have been selected.
The total area will then aggregate 2000
acres which will contain about 240000
trees. Under the above circumstances the
amount of the estimate given by Mr
Sheffield under Item No II viz Rupees
6000 remains undisturbed.

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

N 18 Revenue—The officer in charge

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

estimated at Rupees 25000 in Item No I which has accordingly been entered by the Officer in Charge of the Central Office.

The total Estimate has therefore been augmented from Rupees 58,600 to Rupees 75,000 the latter being still less by Rupees 5503, than the Actuals.

19. Establishment. As this is a very valuable forest the services of a 1st Class Deputy Conservator should be placed in Charge of this range, but provision having been made in the Madura District for the pay and

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

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

South Arcot

22

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

21 Establishment — In lieu of the salary of the two Gunnetahs sanctioned by the Government of India in their Proceedings embodied in Government Order dated 22nd July 1872, Rs. 1105 has been provided for 1873-74.

Revenue — Lieutenant Williams

Training Duty Tanjore & Madura Plantations and Reserves.

22

Williams Establishment as Reserves

of Rs 80,000 will be realized by the sale of firewood &c to be felled from the Cadayan Jungles. As there is no data on which to test the accuracy of that Officer's estimate, it has been allowed to stand.

23 Expenditure The Deputy Conservator has estimated the expenditure at Rs 22,500 which has been reduced to Rs 16,000 against the Actuals of Rs 6300 and which will meet the cost of felling in the Valpettah Reserve and clearing Cadayan Jungle along the banks of the Canvery in the Trichinopoly and Tanjore

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

24. Establishment. Under this head the pay of the two Gunnaslahs sanctioned by the Government of India in their Proceedings dated 9th July 1872 No. 826 for the Establishment of this Range has been provided for in the Estimate for the next Official year. Mr Williams states that Rupees 280 — have been shown under Item No. IV "Forest Conservancy Establishment" to meet the wages of an extra Maistry and watchman to Superintend the Plantations

and Reserves.

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

25 Revenue. The Forest Madura tract in Sevamallay in the Dindigul Taluq having been surrendered over to the Forest Department Mr Williams believes that the Revenue would be augmented from Rupees 15000 —— to 26000 ——. The Estimate has however been reduced to Rupees 20000 —— though the latter Sum greatly exceeds the Actuals by Rs 14.657.

The Revenue of this Range would hardly cover the Salary of a First Class Deputy Conservator provided for in this Range. It is desirable therefore that this Post should be placed under the Supervision of a Probationary Assistant.

26. Expenditure. Mr Williams estimated under A Conservancy and Working a Sum of Rupees 14.000 —— against the Actuals of Rupees 5172 —— the amount has been reduced to Rupees 12.00 which will Cover the Cost of the works proposed to be carried Out on Contract in the Lower

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

and expects to realize Rs 12500 in Item No I and Rs 13000 under Item II on Timber, Firewood Charcoal to be removed by merchants and Others under the Conservancy Rules. These two Items amount in the aggregate to Rs 25500. As the Collector intends remodelling the working of the Forests by which the Revenue would be greatly affected it is necessary to reduce the Estimate under these heads to Rs 20000 whilst Rs 6000 shewn under Item No III can be allowed to Stand.

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

Conservancy & Working has been
reduced from Rs 17438 to 15000.

29. Establishment. In Items N° LXIII
the Pay and Travelling Allowances
of the Third Class Overseer employed
in lieu of the Sub. Assistant Conservator
have been entered agreeably to G. O.
dated 11th June 1892 N° 918. Mr Hoyne
has exhibited the grant of double
travelling allowance to the Overseer
in question which has been
struck out in the absence of the
requisite Authority for the Charge
referred to.

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

The market being dull the sales
will not realize more than
Rs 12000 which exceeds the
Actuals by Rupees 3183.

31. Expenditure. Mr Douglas'
Estimate under Item N° I has
been reduced from Rupees 20000 to
Rupees 16000 which will cover the
cost of felling and Carriage of
Timber on requisitions from the
Public Works and Ordnance Departments
of the Madras & Bombay Presidencies.
but in the absence of Indents no
portion of the Amount will be
expended until the Stock valued
Rs 137371 on the 31st March last
is disposed of. The experimental
Teak Plantation formed sometime
since in this Range having proved
unsuccessful owing to the Roots having

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

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

Bolampatty Sholacarry.

33. The Sholacarry Range which has been hitherto worked together with Chenat Nair has been amalgamated with that of Bolampatty so far as the Geographical position of the limits is concerned. The Revenue as well as the Cost of the Establishment has therefore been provided for in the Estimates of this Range to which a portion of the Chenat Nair Forest Establishment consisting of one Overseer on Rupees 80 + 30 and two Peons on

Rs 6 each have also been transferred.
Hence the increase in Revenue and
Expenditure and Establishment.
34. Revenue. Owing to the extension Matheran
of the Railway line between
Potanee and the foot of the
Neilgherry Hills the Matheran
Stores at the foot of the Ghaut
have been brought under
Conservancy agreeably to G. C
dated 7th June 1854 No
1055. The Regular and
Budget Estimates therefore
shew entries of Rupees 2000
and Rupees 3000 respectively
35. Expenditure. Pending
the transfer of the

Matheran Stores to the
Special Department from
the management of the
Commissioner of the Neil-
gherries the Estimate under
Conservancy and Working
was included in the Bhoonay
Range and which has
now been transferred to the
Matheran Stores
36. Establishment. The pay
and Travelling allowances
of the Establishment of this
Range have been sanctioned

by the Government of India
in their Resolution dated
29th February 1812 No 1519
recorded in Ft. O. of the 20th
May 1812 No 485 which have
been accordingly secured in
the accompanying Scale of
Establishment.

Seigneur
Sathyamangalam
& Bhowany.

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

Wynad

of Colonel Morgan 1st Class Dr.
Forty Conservator. He represents
Cized Unfavourably of the Wynad
Expenses after reducing the last of the
Establishment and Warrants Charges
38. Pending the market at
the Wynad and Mysore being very
dull Mr Pitts estimate has been
reduced from Rs 16000 to Rs 14000
which is hoped will be fully re=
=alized from the Depot about
to be opened at Tellicherry and
from the periodical Sales of timber
to be held at the Wynad.

Chennai Nursery

39. Pending Good timber
of every kind having been cleared
previous to the Rains being fixed
under Forest Conservancy it is very
desirable to give it rest for a

few years. The Jungle and other kinds of fuel can however be felled and supplied to the Locomotive Department of the Railway as suggested by the Collector of Malabar. Hence a small amount of Rs 1000 has been shewn both in the Regular and in Budget Estimates

Head III Establishment. A Sum of Rs 1200 has been provided under this Head for Watching Creepers and for the supply of fuel to the Locomotive Department of the Railway. Rs 300 and 500 have also been provided under Heads VIII and X for Surveying and Repairing Roads

Head IV Establishment. A Second Class Overseer and two Peons

having been transferred to the Shola Kurray range as stated in para 33 above the pay of one Gumastah and three Peons only have been retained in this range which small Establishment will quite suffice to conserve the tracts of these forests.

Anomalies No 12.— To cart 30,000 Cubic feet of Teakwood to Mysore from the Forest Depôt at Mudumallai for the periodical auction sale.

To cart 10000 Cubic feet of Teakwood to Ootacamund for the supply of D.P.W. and for sale to the Public.

To plant 12 acres with Teak, and to bring in all the remaining timber

to

to Karkanah Depôt amounting
to 1000 cubic feet.

43.— To fell 300 maunds off Bhovany
Sandalwood.— To deliver 5,000 tons of
fuel to the Railways.—
To cut and prepare 5,000 tons more
To fence in certain reserves for Railway fuel
and to cut and widen the channel
near Karringapett.— Also to fell 300
cft. of timber for supplying the
public.—

44.— To fell 300 maunds off Billygall
Sandalwood.— To plant 50 acres with
Sandalwood and to fence in certain
reserves of Sandalwood trees.— Also
to fell 3000 cft. of timber to supply
the

the Public.—

November 45.— Revenue.— Mr Ferguson who is
in charge of this Plantation has
entered in the Estimate as income
Rs 26000 for 1873-74 against the
Actuals of Rs 8409. His Estimates
are generally very high, but the
sums realized by sales hardly
amount to one third of the Esti-
-mated revenue, though a large
stock of Teak and Blackwood
felled at considerable expense
to the State in previous years is
lying rotting and over 25 per cent
are being deducted annually on
account of depreciation of stock.

London

Under the foregoing circumstances, the Estimate of this range has been reduced to Rs 15.000, through the Actuals of the past five months against the actuals charge of Rs. 13.296. amount only to Rs 249 incurred under A "Conservancy & Working"

46.- Expenditure - As limited to the value of Rs 30,265 is lying at the Calicut Depot felling and floating should for the present be suspended until the stock now on hand is fully disposed of. Hence the sum of Rs. 6000 provided for under Items No I has been expunged, whilst the other items for planting &c are

are increased.

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

48.- The amount of the Estimate for 1873-74 shews an excess of Rs 3911 over the actuals Viz Rs 41,189, but the firewood jungles which are now under the management of the Collector, will, when amalgamated with the Forest Department realize an income of not less than Rs

Rs 4.000 - Hence the Estimate of
this Range Viz Rs 45.000 will be
fully realized -

Octacamund
16th September 1872

W Rose Lt Colonel
Offg Inspector of Forests

J Grote
Secretary to the Board of Revenue

Report on the
Contemplated opera=
=tions &c. for the Offic
Year 1873–74. –

1
Ind. Office 2 Oct/72

4
Rev: 3306/72

Revenue Department

1873

Proceedings of the Board of Revenue
held the 6th October 1872

Read letter from the Accountant General
dated 21st September 1872 No. 1,662 forwarding
a letter from the Inspector of Forests &c
&c accompanied by the Countersigned
Budget Estimate for the Office &c for
possible.

The Budget Estimate prepared by the Inspector of Forests
for 1873-74 are carefully drawn up
and will be returned by the Board
& the Accountant General, duly
Countersigned with the following observa=
=tions:

2. The receipts are Estimated at
Rs. 90,000 against an Expenditure of
Rs. 57,600 Rs. Both are in excess of the
Regular Estimates for the current year
1872-73, the Receipts by Rs. 40,000, and
the Expenditure by Rs. 7,600.

The

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

4. In the Trichinopoly Range an increase of Rs. 6000 is expected on the Range officers' assumptions which cannot be checked

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

6. The Boards are disposed to think that the Estimates of the Range officers which are confirmed by those of the Collectors may be accepted.

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

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

9. Under the item, "Pay of Executive Officers," the Inspector has provided 9000 Rs. for keeping the same Staff available out of the Amount sanctioned by the Government of India but not any increase that may be allowed in the pay of the present incumbents

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

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

11. In para. 18 of the Report on the Contemplated operations of the Forest Department, the estimate for 1871-72 of item No 2 in Salem are stated to amount to Rs. 62,886, but the correct sum is Rs. 19,425.

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

13. No figures have been entered in the Columns of Contingencies against the

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

(True Extract)

J Gyle
Secretary.

To The Accountant General.
with letter of Budget Estimate
of Inspector of Forests

Accountant General's Office
Recd 5
Ansd — 10 12 ?

A Bc.

Copied Bn Treasury agreem

Revenue Department.

No. 1492

PROCEEDINGS of the MADRAS GOVERNMENT.

26th October 1872

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

Proceedings of the Board of Revenue Dated 16th October 1872 Recorded.

Order thereon

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

J. D. S.

The expenditure under these Estimates, compared with the Estimate (1872-3, will be increased by no less than Rs 76,600, and the excess of ...

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

2. The abstract of cash transactions shows that the income during the year 1871-72, amounted to Rs 4.18.891 including a sum of Rs. 50 short credited in 1870-71, and that the expenditure amounted to Rupees 3,45,716. These figures do not tally with the figures entered in the Budget Estimate under the head of "Actuals" for 1871-72, viz:-

Receipts —— Rs 4.18.882
Expenditure —— 3.45.716

The ~~excess of the~~ difference is due probably to the

circumstance

necessitated the 36r 00, Item is a fact which should be well understood and be taken into the calculation in anticipation necessities. The Estimate

circumstances mentioned in the concluding sentence of paragraph 2 of the Officiating Assistant Commissioner's letter dated the 9th instant, No. 419, but this should have been explained.

3. The Budget Estimate for 1873-74 has been, as remarked by the Board of Revenue, carefully drawn up. The receipts are estimated at Rs 4.90.000 against Rs 4.18.882, the Actuals for 1871-72, and Rs 4.50.000 the Estimate for 1872-73. The probable increase being Rs 71,109 and Rs 40,000 respectively. The report on the contemplated Forest Operations describes

Receipts

Actuals 1871-72 = Rs 4.18.882	
Budget Estimate for 1872-73 =	4.50.000
Regular Estimate for 1872-73 =	4.50.000
Proposed Estimate for 1873-74 =	4.90.000

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

The working charges, under the several heads, aggregate Rs 2,41,600, the details for 1871-72 being Rs 1,94,816 and the Estimate and Regular Estimate for 1872-73, Rs 2,00,000. There is an increase in the charges also on the Receipts, over as above observed to the

proposed

Expenditure

Conservancy & Works

	Rs
Refunds 1871-72	Rs 1,94,816
Estimate for 1872-73	2,00,000
Regular Estimate for 1872-73	2,00,000
Proposed Estimate for 1873-74	2,41,600

	Excess Rs
Coleroondah	650
Chandraghery & Vellore & Polore	400
South Arcot	5,500
Tinchinopoly	17,600
Madura	6,800
Melloor Mem	1,800
Bhowany	9,300
Wynaad	550
Chenat Nair	420
Nellumbur	17,500

proposed operations. The allotments appear to have been fixed after due deliberation. In the Forests named in the margin, the charges exceed the anticipated receipts to the extent noted. The excess against Coleroondah and Chinnar forests calls for remarks. In both of these forests it is proposed to take up 1000 acres in addition to the area (1000 acres) already planted out, so as to bring the area under cultivation to a full crop in the course of the next three years. The heads of Collection and Establishment

In Nilgiris only it is proposed to fell the Sal-lettah reserves, clear the jungle along the banks of the Cauvery in the Nilgiris and Coimbatore Districts, and plant out eight square miles of additional land. In Madura, to work the forests and the Lower Pulneys, Travancore Valley, and Travancore on a larger scale by Sub-Assistants. At Nellampathy there are ~~two~~ Forests having been entrusted to the Special Department, ~~I anticipate that the~~ expenditure will be reduced on this account the

the amount which had been allowed in the estimate for felling timber in the Nilgiris only it is proposed to fell the Sal-lettah reserves, clear the jungle along the banks of the Cauvery in the Nilgiris and Coimbatore Districts, and plant out eight square miles of additional land. In Madura, to work the forests and the Lower Pulneys, Travancore Valley, and Travancore on a larger scale by Sub-Assistants. At Nellampathy there are two Forests having been entrusted to the Special Department, the expenditure will be reduced on this account the

4 amount which had been allowed in the estimate for felling timber in the Nilgiris only it is proposed to fell the Sal-lettah reserves, clear the jungle along the banks of the Cauvery in the Nilgiris and Coimbatore Districts, and plant out eight square miles of additional land. In Madura, to work the forests and the Lower Pulneys, Travancore Valley, and Travancore on a larger scale by Sub-Assistants. At Nellampathy there are two Forests having been entrusted to the Special Department, the expenditure will be reduced on this account the

said on the conservancy of the forests of Shevaroy hence felling more sandal wood, and fuel to meet the demand of the public and the Rail-way, certain Fuel reserves will be formed in, and the channel near Walayaghatta, widened. In Wynaad the excess over receipts is due to the increase in the pay and travelling allowances of the executive officers. In Nellampathy consequent on a large supply of timber being on hand the charge for felling has been omitted from the estimate, and that for "plantations" increased.

5. The District of Wadura contains ~~a great~~ much valuable forest along the ghâts which need to be developed and the Government are Council cannot approve the ~~suggestion~~ proposal to place the charge under a Veterinary Assistant instead of a first class Inspector Conservator.

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

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

The estimate will be returned

Establishment

Actuals 1871-72	Rs 1,50,902
Estimate for 1872-73	1,81,000
Regular Estimate for 1873-74	1,81,100
Proposed Estimate for 1873-74	2,16,000

* Resolutions dated 24th April 1872, N° 2006, and 16th Sept. 1872, N° 1126.

returned to the Accountant General for submission to the Govt of India.

8. The attention of the Inspector of Forests will be drawn to the remarks contained in para 3 of the Offg. Accountant General's letter dated the 9th instant, No 419, in respect of the item of Rs 9000 entered under pay of Executive Officers, and adverted to in paragraph 2 of the Report.

9. The Inspector of Forests will furnish a copy of this Report to be printed and circulated

to the several Collectors in the Provinces.

10. Adverting to the remarks of the Board of Revenue in paragraph 9 of their Proceedings dated the 4th October, the Governor in Council observes that under the recent sanction of the Govt of India, 18 officers, including 6 Probationers, Assistants, are assigned for the upper grades of the Forest Department. Of this number 17 officers, including 5 Probationary Assistants, were appointed in the Fort St George Gazette of the 20th August last, and an officer of the grade of Dy. Conservator of the 4th Class is on his way out for

Govt. of 187 } Madras.

To

Dated
Recd. 187 , No.

Nos.

Copt. of 1872. Madras.

REVENUE.

To

THE ACCOUNTANT-GENERAL,

&c, &c, &c.

Dated October 26th.

No. Encl.

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