No. 110. Read the following Proceedings of the Board of Revenue, dated 15th November 1872, No. 2,209, Forest No. 11.

Read the following letter from Lieutenant-Colonel H. R. MORGAN, Officiating Inspector of Forests, to the Secretary to the Board of Revenue, dated Ootacamund, 14th September 1872, No. 1,449 :—

AGREEABLY to paragraph 7 of the Proceedings of the Board of Revenue, dated 20th May 1871, No. 2,007, I have the honour to forward herewith (1) Abstract Statement of Revenue, (2) Expenditure, (3) Salaries and Travelling Allowances, (4) Contingencies, and (5) Stock of timber of the Forest Department for the official year 1871-72. These statements have been compiled from the registers proposed by the Board and approved by Government in their Proceedings, dated 10th June 1871, No. 1,087.

2. *Statement A, showing the Amount of Revenue received into the Treasury and the Value of Timber supplied to Department of Public Works.*—Statement A represents the actual amount of revenue received into the public treasury by sale of timber stored in Government depôts and by collection of seigniorage on jungle-wood, etc., removed from the forest by merchants and others under the license system. It also includes the value of the timber supplied to the Department of Public Works and to other Public Departments. The income thus credited in the Forest Accounts has been verified by the Deputy-Collectors in charge of the several public treasuries, as will be observed from the certificates attached thereto. Whilst the value of the timber supplied to the Department of Public Works was likewise verified by the Controller of Public Works Accounts, quarterly returns were rendered to that officer from the Central Forest Office for that purpose, and corresponding returns were also furnished to the Accountant-General to enable that officer to incorporate the figures in his territorial books. It will be thus seen that the amount credited in the Treasury Accounts is ... ... Rs. 3,34,565 14 4
whilst that exhibited in the Forest Accounts on account of the timber supplied to Public Departments is ... ... ,, 84,316 12 2

4,18,882 10 6

* 4,50,000 / 4,18,882 = 31,117

which leaves a deficiency* of Rs. 31,117 in the Regular Budget estimate of the department for the official year under review, though the estimate was reduced from Rs. 4,95,000 to Rs. 4,50,000 as explained by the Conservator of

Forests in paragraph 5 of his letter, No. 485, dated 18th September 1871, to the address of the Accountant-General, and which is recorded in G. O., dated 25th October 1871, No. 1,858. The cause of the deficiency is partly due to the dull state of the market, whereby the full estimated amount for the ranges noted in the margin has not been realized, and partly to the diminution of revenue in the Cumsoor and Surada, Kurnool, Satimungalum, and Bolumputty forests, and this is attributable to the grant of free licenses to the ryots for portions of the forests which are under the direct management of the Special Conservancy Department. Had small scrub jungles adjacent to villages been assigned to the village community on the distinct understanding that every care should be bestowed on their conservancy, that they should draw their supplies from these only for domestic purposes but not for sale, and that villagers entering forests under the direct management of the Special Department should pay the usual seigniorage upon each kind of timber, the revenue of the department would not have suffered to any appreciable extent. The village community would have endeavoured to watch over their own interests and the preservation of the tracts allotted to them. Under the present system, reckless felling is carried on under cover of free passes, as the ryots do not care from what source they draw their supplies; should this destruction continue any longer, the valuable forests now under conservancy will soon disappear.

Annamalli, Mudumallai, Wynad, and Nellumboor.

3. *Statement B. Expenditure under A, "Conservancy and Working."*—This document was compiled from the details of the classified items of charges under "A, Conservancy and Working" maintained in Register B. The particulars of the expenditure were examined in the Central Forest Office on bills furnished by the officers of the department together with the vouchers attached thereto in support of the charges. The bills were afterwards forwarded to the Accountant-General retaining the vouchers below Rs. 100 each duly cancelled agreeably to Circular, No. 52, dated 17th January 1871, issued by that officer, who holds the controlling authority strictly responsible for the correct audit of the vouchers. The Accountant-General admits the expenditure incurred against the sums drawn from the treasury on the letters of credit issued by him in compliance with the quarterly estimate of funds required for forest operations, submitted by the Conservator of Forests agreeably to the rules laid down by Government in G.O., dated 25th February 1863, No. 404. The total sum of Rs. 1,04,814-4-11 entered in Statement B can be thus passed by the Board of Revenue.

4. *Statement C. B. Salaries, Travelling Allowances, and Contingencies.*—This return embraces the salaries and travelling allowances drawn by the officers and subordinates of the department during the official year under report. The bills relating to these charges were presented to the treasury officers for payment who forwarded them, together with their treasury accounts, to the Accountant-General for post audit, whilst an abstract was submitted by forest officers to the Central Office, after examining that document with the sanctioned scale of establishment kept in the Central Office the expenditure was posted in Register C. As regards office contingencies, the bills undergo careful scrutiny in the Central Forest Office, after which they are transmitted to the Accountant-General to enable him to adjust the amount against the advances drawn from the treasury on abstracts in accordance with the course of procedure proposed* by that officer in the payment and adjustment of office contingencies. The expenditure under this head of service can thus be admitted by the Board of Revenue. There is, however, a saving of Rupees 14,287 in the Budget-estimate. This is attributable to the appointment of a 1st-class Travelling Deputy-Conservator (on Rupees 800+150 per mensem) not having been filled up during the year under review, as well as to savings having been effected from the pay of two 2nd-class and one 3rd-class Deputy-Conservators who have been absent on sick leave in Europe, but the pay of one of the former appointments has been reduced to that of a 3rd-class Deputy-Conservator agreeably to G. O., No. 212, dated 1st February 1872.

* Approved by Government in G. O., dated 29th June 1865, No. 521.

5. *Statement D. Amount drawn for Forest operations from the Public Treasury.*—The original estimate under "A, Conservancy and Working" has been reduced from Rupees 2,14,500 to Rupees 2,00,000, as stated by the Conservator of Forests in his letter to the address of the Accountant-General, dated 18th September 1871, No. 435, recorded in G. O., dated 25th October 1871, No. 1,858; the latter amount has accordingly been exhibited in this return. The total sum drawn for forest operations during the year under report calls for no remark as it does not exceed the revised estimate.

6. The monthly Account Current together with the bills for working charges and office contingencies were examined with the registers above described and submitted to the Accountant-General to whom the annual accounts of the department were also rendered for transmission to the Comptroller-General of Accounts immediately after the close of the past official year.

7. *Statement E. Stock of Timber collected in Depots and that sold to the Public, etc.*—The average cubical contents is given against the value of timber felled and transported, as well as the difference in the rate between the stock originally estimated and that sold during the year under report. The timber stored in the several forest depots was estimated at the rate existing at the close of the official year 1870-71; as the market rate constantly fluctuates, it was found desirable to reduce the value of the timber stored in the Forest depots noted in the margin, but the measures suggested by the Conservator of Forests and approved by Government in their Proceedings, dated 22nd June 1872, No. 962, regarding the valuation of timber from the commencement of the current official year will be found to work well in future.

Cuddapah.
Kurnool.
South Arcot.
Madumallai.
Salem and Satimungalum.
Wynaad.
South Canara.

Financial Results for 1871-72.

Districts.	Forests.	Receipts by Sale of Timber and Seigniorage.	Value of Timber supplied to Department Public Works and other Departments.	Total.	Disbursements including the Cost of Establishments.	Balance in favour of Government.	Excess of Expenditure over Receipts.	Estimated Value of Timber in Depôts.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Golcondah	256	.....	256	757	.....	501	.....
Vizagapatam	Gumsur and Surada	3,884	426	4,310	3,138	1,172	.....	831
Ganjam	Kurnool	33,594	.....	33,594	7,311	26,283	.....	958
	Cuddapah	55,330	.....	55,330	19,560	35,770	.....	8,910
	Bellary and Cuddapah	.....	.....	.....	3,025	.....	3,025	.....
	North Arcot	16,442	.....	16,442	15,342	1,100	.....	4,388
	Salem	74,435	1,068	75,503	17,321	58,182	.....	2,807
	South Arcot	4,821	.....	4,821	5,795	.....	974	1,364
	Madura	14,658	.....	14,658	11,960	2,698	.....	10,733
	Tinnevelly	19,533	455	19,988	24,576	.....	4,588	15,955
	Trichinopoly	.....	.....	.....	9,132	.....	9,132	.....
	Anamallai	3,355	53,462	56,817	38,140	18,677	.....	1,37,572
	Iolampuity and Chenat Nair ...	6,119	1,519	7,638	9,751	.....	2,113	5,126
	Seegoor and Suttimungalum ...	21,827	.....	21,827	8,919	12,908	.....	8,187
Coimbatore	Bhowany	16,403	.....	16,403	20,591	.....	4,188	10,232
	Collegal	18,019	.....	18,019	11,274	6,745	.....	7,951
	Mettapalayam	214	.....	214	146	68	.....	.....
	Mudumallai	6,660	14,869	21,528	44,521	.....	22,993	1,35,822
Nilgiris	Wynaad	371	1,466	1,837	10,519	.....	8,682	29,021
Malabar	Nellumboor	8,509	.....	8,509	27,539	.....	19,030	30,266
	South Canara	30,137	11,052	41,189	26,112	15,077	.....	25,706
	Total...	3,34,567	84,316	4,18,883	3,15,429	1,78,680	75,226	4,35,632
Deduct—						30,288		
Pay of Conservator and of his Establishment						75,226		
Excess of expenditure over receipts...						1,05,514	Deduct estimated timber in hand on 31st March 1871.	
						73,166		
						4,935		4,30,697
Add difference in the value of timber between the stock of 1870-71 and 1871-72								4,935
	Net Profit to Government...					78,101		

Proceedings of the Madras Government, Revenue Department, 9th December 1873.

Read the following letter from the Officiating Inspector of Forests, forwarding the accounts of his department for the year 1871-72, prepared in the forms prescribed by the Board and sanctioned by Government in their Order, dated 16th June 1871, No. 1,087.

2. The subjoined statement exhibits the financial results of the several forests in 1871-72 in comparison with those of the previous year:—

Extracts Nos. 1 to 5.—Statements.

Were the foregoing letter the Officiating Inspector of Forests forwards the accounts of his department for the year 1871-72 prepared in the forms prescribed by the Board and sanctioned by Government in their Order, dated 16th June 1871, No. 1,087.

2. The subjoined statement exhibits the financial results of the several forests in 1871-72 in comparison with those of the previous year:—

Districts.	Forests.	Receipts.			Charges.			Balance in favour of Government.			Excess of Charges over Receipts.		
		1870-71.	1871-72.	Increase or Decrease.	1870-71.	1871-72.	Increase or Decrease.	1870-71.	1871-72.	Increase or Decrease.	1870-71.	1871-72.	Increase or Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vizagapatam	Golcondah	1,500	256	Decrease 1,244	1,500	757	Decrease 743	.....	.....	.....	.....	501	Increase 501
Ganjam	Gumsur and Surada	4,500	4,310	Decrease 190	4,500	3,138	Decrease 1,362	.....	1,172	Increase 1,172	.....	.....	.....
	Kurnool	4,610	33,594	Increase 28,984	4,610	7,311	Increase 2,701	.....	26,283	Increase 26,283	.....	.....	.....
	Cuddapah	11,000	55,330	Increase 44,330	11,000	19,560	Increase 8,560	.....	35,770	Increase 35,770	.....	.....	.....
	Bellary and Cuddapah	3,000	.....	Decrease 3,000	3,000	3,025	Increase 25	.....	.....	.....	.....	3,025	Increase 3,025
	North Arcot	17,542	16,442	Decrease 1,100	17,542	15,342	Decrease 2,200	.....	1,100	Increase 1,100	.....	.....	.....
	Salem	74,005	75,503	Increase 1,498	74,005	17,321	Decrease 56,684	.....	58,182	Increase 58,182	.....	.....	.....
	South Arcot	4,821	4,821	.....	5,795	5,795	.....	974	.....	Decrease 974	974	.....	Decrease 974
	Madura	14,658	14,658	.....	14,658	11,960	Decrease 2,698	.....	2,698	Increase 2,698	.....	.....	.....
	Tinnevelly	19,988	19,988	.....	24,576	24,576	.....	4,588	.....	Decrease 4,588	4,588	.....	Decrease 4,588
	Trichinopoly	.....	.....	.....	9,132	9,132	.....	9,132	.....	Decrease 9,132	9,132	.....	Decrease 9,132
	Anamallai	56,817	56,817	.....	38,140	38,140	.....	18,677	18,677	.....	.....	.....	.....
	Iolampuity and Chenat Nair ...	7,638	7,638	.....	9,751	9,751	.....	2,113	.....	Decrease 2,113	2,113	.....	Decrease 2,113
	Seegoor and Suttimungalum ...	21,827	21,827	.....	8,919	8,919	.....	12,908	12,908	.....	.....	.....	.....
Coimbatore	Bhowany	16,403	16,403	.....	20,591	20,591	.....	4,188	4,188	.....	4,188	4,188	.....
	Collegal	18,019	18,019	.....	11,274	11,274	.....	6,745	6,745	.....	.....	.....	.....
	Mettapalayam	214	214	.....	146	146	.....	68	68	.....	.....	.....	.....
	Mudumallai	6,660	21,528	Increase 14,868	44,521	44,521	.....	37,861	.....	Decrease 37,861	37,861	22,993	Decrease 14,868
Nilgiris	Wynaad	371	1,837	Increase 1,466	10,519	10,519	.....	10,148	.....	Decrease 10,148	10,148	8,682	Decrease 1,466
Malabar	Nellumboor	8,509	8,509	.....	27,539	27,539	.....	19,030	.....	Decrease 19,030	19,030	19,030	.....
	South Canara	30,137	41,189	Increase 11,052	41,189	26,112	Decrease 15,077	.....	15,077	Increase 15,077	.....	.....	.....
	Total...	3,09,704	3,34,567	Increase 24,863	3,15,429	3,15,429	.....	5,725	1,78,680	Increase 1,72,955	81,450	75,226	Decrease 6,224
	Less Conservancy and Establishment charges.	.....	.....	.....	2,50,000	2,50,000	.....	2,50,000	2,50,000	.....	.....	.....	.....
	Loss of Conservancy and Establishment charges.	.....	.....	.....	.....	.....	.....	2,50,000	2,50,000	.....	2,50,000	2,50,000	.....

3. The gross receipts, including the value of timber supplied to Public Departments during the year under review, contrast favourably with those of the previous year, the above a falling off to the extent of Rupees 81,000 compared with the Budget estimate, "The Officiating Inspector of Forests" attributes this partly to the dull state of the market and partly to the system ordered by the Board of granting free licenses for rents for felling wood from portions of forests under the direct management of the Forest Department. The Board have called upon the Inspector of Forests, in their Proceedings, 1st March 1872, No. 479, proceeding to report whether the rules in their instructions in the issue and subscription manner described by the Inspector of Forests, and that orders will be passed on the subject on the receipt of their replies.

4. The charges of 1871-73 exceed those of the year preceding by Rupees 48,769. The increase in the working charges is partly accounted for by the increase in the receipts, and it is also partly due to the extensive planting carried on during the year under review. The increase under establishment and contingencies is owing to the appointment of three additional Assistant Conservators during the year for the charge of the Railway Fuel Plantations.

	1871-72.	1870-71.
Conservancy and working charges	1,94,814	1,58,866
Establishment and contingencies ...	1,50,903	1,38,082
Total ...	3,45,717	2,96,948

5. The value at the selling price of timber in stock at the close of the year was Rupees 4,5?,600. Deducting from this the value of the stock which remained on hand at the commencement of the year, the net value of the timber added to the stock during the year is found to be Rupees 4,900. Adding this to the net receipts, the profit on the year's transactions amounts to Rupees 78,100.

	Rs.
Receipts	4,18,900
Deduct disbursements	3,45,700
	73,200
Timber added to the stock	4,900
Total ...	78,100

6. There are a few differences between the accounts furnished by the Inspector of Forests and the certificates of receipts and disbursements given by Collectors. The Assistant Conservator of Forests in charge of the Central Office, who is now under the orders of the Board, has satisfactorily explained the causes for the several differences, excepting the two items noted in the margin, which the Inspector of Forests and the Collector of Malabar will be requested to explain.

		Department or Conservancy or Forest charges on 31st March 1873.	
		As per Inspector's Accounts.	As per Collector's Accounts.
Malabar	Wynaad ...	6,034	6,013
	Nellumbur ...	8,447	8,281

No. 111. ORDER THEREON, 9th December 1873, No. 1,881.

Forests, No. 3.

RECORDED, with reference to the Proceedings of Government, dated 27th October 1873, No. 1,104.

2. Under the present organization of the Forest Department, the submission of this separate annual report by the Board is unnecessary.

(True Extract.)

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

To the Board of Revenue.

Fwd F. R. Hautenan.

Revenue Department.

No. 1381

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 9th December 1873.

Read the following Proceedings of the Board of Revenue

Recorded with reference to the Proceedings of Government, dated 27th October 1873, No. 1,104.

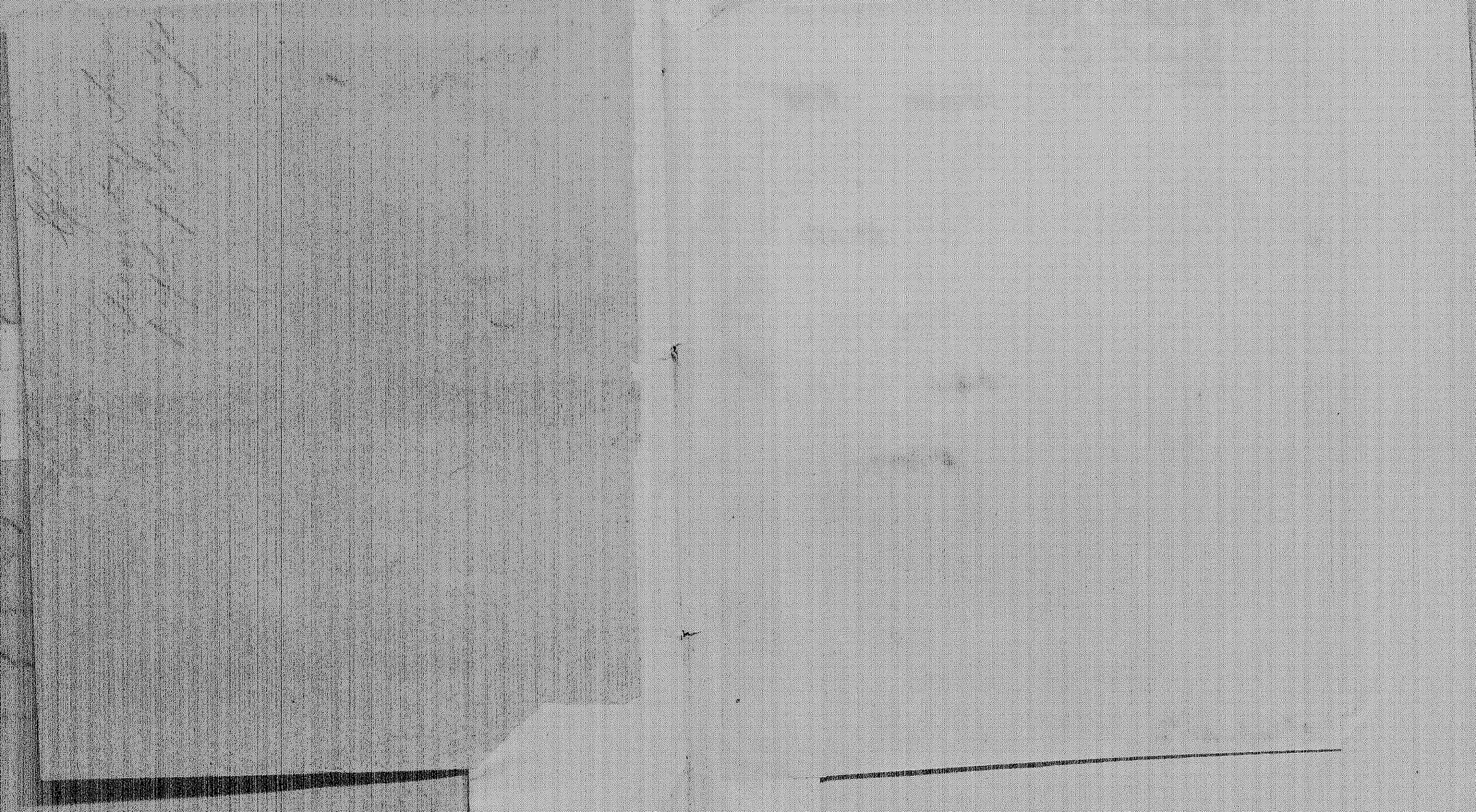
2. Under the present organization of the Forest Department, the submission of this separate annual report by the Board is unnecessary.

(True Extract.)

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

To the Board of Revenue.

Fwd F. R. Hautenan.



1872.

Board of Revenue,

MADRAS.

Proceedings, 15th November 1872, No. 2,209.

Received

NOVEMBER.

Forest No. 11.

Accounts of Forest Department—for 1871-72, reviewed and submitted to Government.—Inspector of Forests and Collector of Malabar requested to explain certain items on account of establishments and contingencies.

Govt. of India Press.

REVENUE.