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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1381	Press
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Dated	30.10.1874	196

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No. 326. Read the following Proceedings of the Board of Revenue, dated 19th October 1874:—

THE Board resolve to submit to Government the Forest Budget-estimates of Receipts and Charges for 1875-76, with the explanatory Memoranda required by the Resolution of Government of India, dated 15th January 1874, No. 1/89.

EXPLANATORY MEMORANDUM.

CHAPTER I.

Actuals.

RECEIPTS.—The actuals of the past five years are shown in the margin. The last year's actuals were nearly the same as the estimate (Rs. 4,50,000), and call for no remark.

	rs.
1869-70	4,95,789
1870-71	3,39,762
1871-72	4,18,882
1872-73	4,18,767
1873-74	4,49,541*

* This does not include the actuals of the Godavery forests (Rs. 14,653) recently transferred to this Presidency.

	Establish- ments. RS.	Working Charges. RS.
1869-70	1,39,782	1,46,909
1870-71	1,38,081	1,56,779
1871-72	1,50,902	1,94,814
1872-73	1,74,575	3,03,735
1873-74	1,77,814	1,75,370

EXPENDITURE.—The large decrease in the actuals of 1873-74, as compared with those of 1872-73 under Working Charges, is due to the extraordinary expenditure incurred during 1872-73 on account of purchasing forest lands in Malabar, at a cost of Rs. 1,00,000 (*vide* G. O., dated 12th August 1872, No. 1,194, and G. O., dated 18th October 1872, No. 1,445, Revenue Department.)

(Signed) J. GROSE,
Secretary.

CHAPTER II.

Regular Estimate.

	RS.
Total as per Budget-estimate	4,01,386
Deduct actuals of Godavery, as there is no regular-estimate for that district	14,085
	3,87,301

RECEIPTS—*Item I., Revenue from Wood.*—The probable collections under this head are estimated by Collectors at Rs. 3,39,843 against the Budget-estimate of Rs. 4,22,800 and the actuals of 1873-74, viz., Rs. 3,87,301.*

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

The variations are shown below:—

Districts.	Difference between the Regular Estimate and the Budget-estimate.	Difference between the Regular Estimate and Actuals of 1873-74.
	RS.	RS.
Gumsur and Sarada	+ 1,000	+ 2,624
Goleconda	+ 100	75
Cuddapah	— 25,500	— 12,545
Kurnool	— 5,000	— 3,897
North Arcot	— 2,800	+ 3,900
South Arcot	— 3,128	— 2,691
Trichinopoly	+ 200	+ 2,108
Madura	— 4,120	— 1,802
Tinnevely	— 250	— 2,769
Anamallai	+ 7,102	— 23,541
Bhowany	+ 1,500	+ 2,891
Collegal	+ 2,150	— 3,561
Sathiamangalam	— 7,572	— 3,742
Mettapoliun	— 10,200	+ 945
Bolumpetty .....	.....	— 2,165
Mudumalai .....	.....	+ 8,197
Sigur .....	.....	+ 4,806
Salem	— 24,139	— 6,981
South Canara	— 5,000	+ 3,664
Wynaad	— 6,800	+ 1,262
Nelumbur	— 500	— 10,254
Chenai Nair .....	.....	+ 1,168
Total	+ 12,052	+ 31,565
Net	— 95,009	— 79,023
	— 82,957	— 47,458

The decrease in Cuddapah is attributed to a falling off in the demand for Redwood roots and stumps, and it is stated that if the demand revives nearly the whole of the Budget-estimate will be realised. Considering the actual collections within the first four months of the official year and the collections in the last eight months of the last official year (1873-74), both of which amount to Rs. 51,000, the Board think that the regular estimate (Rs. 40,000) of Cuddapah may be fairly increased to the amount of the actuals of 1873-74, i.e., to Rs. 52,000. This will be done accordingly.

2. No cause is shown for the large decrease in the estimates of Kurnool, South Arcot, Madura, Bolumpetty, and Salem. The estimates of these ranges also will, therefore, be raised to the amount of the actuals of 1873-74. This will raise the total estimate under this head to Rs. 3,69,379.

3. *Item II., Revenue from minor Produce.*—The Collectors' regular estimate under this head is Rs. 60,822 against the Budget-estimate of Rs. 25,200 and the actuals of 1873-74, viz., Rs. 58,487. The variations in each district between the Budget-estimate and the regular estimate are given below:—

South Canara	RS.
Kurnool	— 500
North Arcot	+ 2,500
South Arcot	+ 4,800
Trichinopoly	+ 2,320
	+ 200

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

	RS.
Madura	+ 2,800
Mettapoliun	+ 2,843
Bolumpetty	+ 526
Salem	+ 18,133
Wynaad	+ 2,000
Net	+ 35,622

Of the total estimate of Rs. 60,822, Rs. 33,133 are estimated in Salem. The Board doubt whether, under the recent orders of Government regarding the sale of minor produce, the Collector will be able to realise as much as Rs. 33,133. The Board think it necessary, therefore, to reduce the estimate to the amount of the actuals of 1873-74, i.e., Rs. 27,735, or Rs. 27,000 in round numbers. The estimates of the other ranges do not call for remark. The estimate under this head, as revised by the Board, amounts to Rs. 54,689.

Item III., Duty on foreign Timber.—There is no revenue under this head.

Item IV., Miscellaneous Receipts.—The regular estimate under this head is Rs. 706 against the Budget-estimate of Rs. 2,000. The difference is too small to call for remark.

The total regular estimate under all the heads, as revised by the Board, amounts to Rs. 4,24,774 against the Budget-estimate of Rs. 4,50,000. The estimate is a little more than the actuals of 1871-72 and 1872-73.

	Actuals.	RS.
1871-72...	.....	4,18,882
1872-73...	.....	4,18,767
1873-74...	.....	4,49,541*
* Exclusive of the actuals of Godavery.		
	Sanctioned Estimate.	RS.
1874-75...	.....	4,50,000
	Regular Estimate.	RS.
By Collectors .....	.....	4,01,371
By the Board .....	.....	4,24,774

EXPENDITURE—Working Charges.—

The variations under each head between the actuals of 1873-74, the Budget-estimates, and the Collectors' regular estimates of 1874-75, are shown below:—

	Sanctioned Estimate.	Collectors' Regular Estimate.	Actuals of 1873-74.
	RS.	RS.	RS.
I.—Cost of timber operations	87,350	84,454	76,695
II.—Cost of collecting minor produce	9,500	12,327	7,327
III.—Cost of forest organisation	1,000	1,400	1,437
IV.—Cost of the treatment and creation of forests	61,410	77,250	55,303
V.—Rent of leased forests	7,674	7,700	6,021
VI.—Cost of collecting duty on produce of foreign or private forests imported into British territory .....	.....	.....	.....
VII.—Works of utility for the development of forests	14,575	10,444	11,929
VIII.—Cost of departmental cattle	18,360	25,740	14,061
IX.—Cost of departmental plant and tools	500	1,946	1,286
X.—Miscellaneous charges	2,455	1,821	1,311
Total ..	2,02,824	2,23,082	1,75,377

*Proceedings of the Madras Government, Revenue Department,
30th October 1874.*

Items II., IV., and VII., alone call for explanation, the variations in all other items being trifling.

Item II.—Of the total provision of Rs. 12,327, Rs. 9,600 appertain to Salem, and may be reduced to Rs. 7,000 for the reasons for which the receipts under this head have been reduced. This will reduce the total estimate under this head to Rs. 9,727.

Item IV.—The differences in each range between the regular and Budget-estimates are shown below:—

	RS.		RS.
Gumsur, etc.	+ 40	Bellary	— 1,000
Cuddapah	+ 10,110	South Arcot	— 1,021
Kurnool	+ 1,250	Bhowany	— 350
North Arcot	+ 500	Bolampetty	— 144
Tadura	+ 705	Mettapoliun	— 500
Madamallai	+ 650	Wynaad	— 50
Sakhamangalam	+ 500		
Madumallai	+ 2,000		
Salem	+ 1,650		
South Canara	+ 1,500		
Total...	+ 18,905	Total...	— 3,065

The largest increase is in Cuddapah, where particular attention has been paid this year to natural forests or fuel-reserves, owing to the increasing demand for fuel. The Collector's regular estimate (Rs. 13,950) will, however, be reduced to Rs. 12,370 for want of funds. The other estimates will be left unaltered. In South Arcot the regular estimate does not include the cost of the plantations and reserves proposed to be transferred from Jungle Conservancy to Imperial forests, for which a separate application has been made, but which has not been yet sanctioned (*vide* Board's Proceedings, dated 1st September 1874, No. 2,470).

Item VIII.—Almost the whole increase under this item is in South Canara, where it is intended to purchase three elephants, as the animals are available at cheap rates, and as it has been found that it would be more economical to purchase than hire them.

On the whole, the regular estimate of working charges, as revised by the Board, amounts to Rs. 2,18,902 against the Budget-estimate of Rs. 2,02,824. The difference (Rs. 16,078) can be met from savings under Establishment.

ESTABLISHMENT.—The regular estimate amounts to Rs. 1,81,098 against the sanctioned estimate of Rs. 1,97,176. The saving is caused by the absence of some of the officers on leave and the nonfilling up of some of the subordinate appointments pending the revision of the establishments, which is now under the consideration of the Board. This will go, with the permission of the Government of India, to meet the increased expenditure under Working Charges.

(Signed) J. GROSE,
Secretary.

*Proceedings of the Madras Government, Revenue Department,
30th October 1874.*

CHAPTER III.

The Government of India, in prescribing the Budget form, direct that full and minute details of the estimates should be given in this chapter, such as the number of trees to be felled, the rate and cost of felling, logging, launching, carting, floating, rafting, etc., but the Board regret that they are not in a position to furnish full details for this year's Budget. It was late in the year before the Resolution was communicated to the Collectors of forest districts and their forest subordinates, and detailed estimates have not been prepared in many cases. The greatest care has been taken, however, in checking the figures and curtailing expenditure and ensuring economy of working so far as is compatible with efficiency. To ensure this the Board have availed themselves of the assistance and advice of the Inspector of Forests as suggested by them in their Proceedings of the 13th April 1874, No. 44/830; and he has been present during the preparation of the Budget, and has personally reviewed every item of the estimates.

It may be remarked generally that the revised estimates exhibit a revenue of Rupees 5,37,780, and an expenditure, under all heads, of Rupees 5,01,701, leaving a net surplus of Rupees 36,079. Of the total expenditure, Rupees 2,18,604 is classed as Ordinary and Rupees 87,687 as Extraordinary, so that (leaving establishment out of account and speaking generally) it may be said, that timber, etc., obtained at a cost of Rupees 2,18,604, is expected to realise Rupees 5,37,780. Much of the ordinary expenditure, however, is such as cannot yield direct revenue at present, *e.g.*, that on fuel-reserves.

Pending the result of the contemplated conference as to supplying railways with fuel, which, it is hoped, will be held next month, all items of receipts or disbursements on this account have been expunged from the Budget. Should the arrangements which the Board are about to propose be carried out, the revenue will be greatly increased, but a small supplemental allotment may be found necessary to meet expenditure in cutting, carting, etc.

The Board will now compare the estimates with the results of the past years, and show generally how they have been revised.

RECEIPTS.—Collectors estimate the receipts at Rs. 6,50,480 as shown below:—

	Actuals of 1873-74.	Board's Regular Estimate for 1874-75.	Estimate for 1875-76.
	RS.	RS.	RS.
Item I	4,01,386	3,69,379	5,30,380
" II	58,487	54,689	94,450
" III	...	...	...
" IV	4,321	706	25,650
Total ...	4,64,194	4,24,774	6,50,480

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

Item I., Revenue from Wood.—The variations in each district under this head between the regular estimate of 1874-75 and the Collectors' estimate of 1875-76 are shown below:—

	Board's Regular Estimate for 1874-75.	Collectors' Estimate for 1875-76.
	RS.	RS.
Gumsur and Surada	5,500	5,500
Golconda	250	310
Godavery		17,200
Cuddapah	52,000	50,000
Bellary		
Kurnool	28,397	24,500
North Arcot	15,200	14,300
South Arcot	4,563	4,750
Trichinopoly	2,500	3,000
Madura	17,182	58,680
Tinnevelly	9,250	42,000
Anamallai	38,952	80,000
Bhowany	21,500	22,000
Collegal	14,000	14,000
Sathiamangalam	12,150	12,000
Mettapoliun	1,928	6,500
Dolunputty	3,965	5,850
Mudumallai	50,000	75,000
Segur	7,000	7,000
Salem	37,342	26,240
South Canara	18,500	20,500
Wynaad	13,200	17,000
Nelumbur	14,000	20,000
Chenat Nair	2,000	4,050
Total	3,69,379	5,30,380

Godavery.—The receipts estimated in this district appertain to the forest of the Bhadrachellum Taluq recently transferred to this Presidency from the Central Provinces. The whole amount appears as an increase, as last year's receipts were not included in the estimate of that year for this Presidency.

* Actuals of 1873-74	RS.
Sanctioned estimate for 1874-75	52,545
Regular estimate for do.	65,500
Collector's estimate for 1875-76	52,000
Board's do.	50,000
do.	56,000

Cuddapah.—The Collector's estimate will be raised to Rs. 56,000 with reference to the actuals* of 1873-74 and the sanctioned estimate for 1874-75.

* Actuals of 1873-74	RS.
Sanctioned estimate for 1874-75	17,182
Regular estimate for do.	19,500
Collector's estimate for 1875-76	17,182
Board's do.	58,680
do.	17,880

Madura.—The Collector estimates Rs. 40,800 as receipts from the sale of railway fuel. The whole sum must be expunged on the principle already stated.

* Actuals, 1873-74	RS.
Sanctioned estimate	12,019
Collector's estimate	9,500
Board's estimate	42,000
do.	20,000

Tinnevelly.—The increase estimated in this district is due to the proposed attempt to sell timber, fuel, etc., at depôts instead of by granting licenses. The Collector, however, states that he is not altogether sanguine of the success of the experiment, as the cost of the departmental carriage to depôts is so very considerable, and the ryots decline to purchase seasoned

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

timber. The Board share the doubts of the Collector, and think that the experiment should be tried on a small scale, and they accordingly reduce the Collector's estimate from Rs. 42,000 to Rs. 20,000, the last year's actuals being only Rs. 12,000. It is observed if ryots will not purchase seasoned timber, rough timber may be sold.

Anamallai.—In this range the increase is estimated, because it is hoped that by the next year the auction system recently introduced will be thoroughly known and established, and that large sales will be effected. The Board, however, think that the estimate is too large, and must be reduced by Rs. 10,000.

Actuals for 1873-74	RS.
Sanctioned estimate for 1874-75	67,493
Collector's estimate for 1875-76	31,850
Board's estimate	80,000
	70,000

Mudumallai.—The increase in this range is due to the large indents already received from the Public Works Department, and the Board think that much of the increase estimated will be realised. The estimate will, therefore, be only slightly reduced by Rs. 5,000.

Actuals for 1873-74	RS.
Sanctioned estimate for 1874-75	41,803
Collector's estimate	50,000
Board's estimate	75,000
	70,000

The Board have also slightly modified the Collectors' estimates in the districts noted in the margin in consultation with the Inspector of Forests, with reference to the actuals, the proposed expenditure, and other circumstances. The increase in Kurnool and Mettapolium is only nominal, being the amounts transferred from other heads owing to erroneous classification by the Collectors.

Increase or Decrease over the Collectors' Estimate.	RS.
Gumsur and Surada	500
Golconda	690
Kurnool	1,500
South Arcot	200
Trichinopoly	2,000
Mettapolium	1,500
Salem	1,160

Actuals, 1873-74	4,01,386
Sanctioned estimate for 1874-75	4,22,800
Collectors' estimate for 1875-76	5,30,380
Board's estimate	4,65,580

The total estimate under this head as revised by the Board amounts to Rs. 4,65,580.

Item II., Revenue from minor Produce.—Of the total estimate of Rs. 94,450 under this head, Rs. 50,000 are estimated in the district of Salem. For the reasons given in Chapter II., the estimate will be reduced to Rs. 30,000. For the same reasons the estimate (Rs. 5,750) in the Anamallai range will also be reduced to Rs. 3,000.

In Mettapolium Rs. 2,000 provided under this head will be transferred to 2(b) under Item I., as the Range Officer appears to have included under this head the receipts from fire-wood taken on seigniorage.

* Actuals of 1873-74	RS.
Sanctioned estimate for 1874-75	58,487
Collector's estimate for 1875-76	25,200
Board's estimate	94,450
	69,850

In Wynaad Rs. 150 erroneously entered under IV. have been transferred to this head.

The total estimate,* as revised by the Board, under this head is Rs. 69,850.

* Actuals of 1873-74	RS.
Sanctioned estimate for 1874-75	4,321
Collector's estimate for 1875-76	2,000
Board's estimate	25,650
do.	2,350

Item IV., Miscellaneous.—The largest increase under this item is in South Arcot, where the Collector, by some misconception, has estimated Rs. 23,000 as receipts, because the Board have recommended that amount to be sanctioned for certain plantations to be transferred from Local to

*Proceedings of the Madras Government, Revenue Department,
30th October 1874.*

Imperial this year. There is no reason why this amount, which it is proposed to expend in 1874-75, should be shown under Receipts in 1875-76. It will, therefore, be struck out. In no case would it be a forest receipt.

In Kurnool Rs. 150 are erroneously included under this head, which have, therefore, been transferred to Item I., as they relate to timber supplied to the Public Works Department.

	Actuals of 1873-74.	Sanctioned Estimate for 1874-75.	Estimate for 1875-76.
	RS.	RS.	RS.
Item I	4,01,386	4,22,800	4,65,580
" II	58,487	25,200	69,850
" III			
" IV	4,321	2,000	2,350
Total	4,64,194	4,50,000	5,37,780

In Wynaad, the estimate of Rs. 150 is struck out and transferred to Item II., as it relates to the receipts from the sale of Bamboos. The revised estimate under this head amounts to Rs. 2,350.

The total estimate under all the heads, as revised by the Board, is Rs. 5,37,780, as shown in the margin.

EXPENDITURE—Working Charges.—The estimates of the Collectors are as shown below:—

	Board's Regular Estimate for 1874-75.	Collectors' Budget-estimate for 1875-76.	Difference.
	RS.	RS.	RS.
Item I	84,454	1,77,104	+ 92,650
" II	9,727	14,550	+ 4,823
" III	1,400	9,120	+ 7,720
" IV	75,670	1,30,310	+ 54,640
" V	7,700	4,000	— 3,700
" VI			
" VII	10,444	30,950	+ 20,506
" VIII	25,740	21,234	— 4,506
" IX	1,966	2,907	+ 961
" X	1,801	3,077	+ 1,256
Total	2,18,902	3,93,252	+ 1,82,556
Net			— 8,206
			1,74,350

*Proceedings of the Madras Government, Revenue Department,
30th October 1874.*

Item I., Cost of Timber-operations.—The estimates under this head are as shown below:—

	Collectors' Regular Estimate for 1874-75.	Collectors' Estimate for 1874-75.	Difference.
	RS.	RS.	RS.
Gumtur and Surada	500	500	...
Golconda	1,000	1,000	+ 1,000
Cuddapah	1,050	5,050	+ 4,000
Kurnool	3,600	4,000	+ 400
North Arcot	2,000	3,875	+ 1,875
South Arcot	830	2,600	+ 1,770
Trichinopoly	1,000	1,000	...
Madura	9,300	29,180	+ 19,880
Tinnevely	2,000	25,889	+ 23,889
Anamallai	6,679	17,250	+ 10,571
Bhowany	9,000	11,380	+ 2,380
Collegal	5,000	4,000	— 1,000
Sathiamangalam	3,000	3,000	...
Mettapoliun	471	2,400	+ 1,929
Bolumpetty	624	3,200	+ 2,576
Mudumallai	15,500	35,000	+ 19,500
Segur	2,000	2,000	...
Salcm	7,400	6,630	— 770
South Canara	6,500	7,350	+ 850
Wynaad	4,500	6,000	+ 1,500
Nelumbur	3,300	5,000	+ 1,700
Chenat Nair	200	800	+ 600
Total	84,454	1,77,104	+ 92,650

The increased estimates of receipts in the ranges noted below having been reduced, the estimates of working charges must also be reduced to a corresponding extent as shown below:—

	Collectors' Estimate.	Board's Estimate.
	RS.	RS.
Madura	29,180	3,680
Anamallai	17,250	15,000
Tinnevely	25,889	13,000
Mudumallai	35,000	31,000

In Golconda the expenditure is out of all proportion to the estimated receipts. It is, therefore, reduced to Rs. 500.

In Kurnool the Collector estimates felling at 12 Annas per cubic foot, which is greater than it ought to be. The estimate under I(a) is, therefore, reduced from Rs. 3,600 to Rs. 1,500.

In Bhowany the Collector provides Rs. 1,800 on account of special establishment; but this is provided for under B—Establishment, and the amount must, therefore, be struck out.

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

Salem	RS. 500
Bolampatty	100
Mettapoliu	100

Actuals for 1873-74	RS. 76,035
Sanctioned Budget-estimate for 1874-75	87,350
Regular estimate for 1874-75	84,454
Collectors' Budget-estimate for 1875-76	1,77,104
Board's estimate for 1875-76	1,28,765

Item II., Cost of collecting minor Produce.—The Collector of Salem provides Rs. 10,000 under this head, which is too much. It will be reduced to Rs. 5,000 with reference to the G. O., dated 1st September 1874, No. 1,107. The estimates of Anamallai, Bolampatty, and Mettapoliu are also slightly reduced as shown in the margin.

	Collector's Estimate.	Board's Estimate.
Anamallai	RS. 1,500	1,000
Bolampatty	300	150
Mettapoliu	600	500

The total estimate thus revised will be Rs. 8,800 against the sanctioned grant of Rs. 9,500 in 1874-75.

In Salem, Bolampatty, and Mettapoliu, the amounts noted in the margin are added to the Collectors' estimates, as the Collectors appear to have provided exclusively under Item II. the commission to the heads of villages for issuing licenses, whereas a part should be entered under this head and only a part under II.

The total revised estimate under this head is Rs. 1,28,765.

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

Item III.—The particulars of the works included under this head are detailed below:—

District or Range.	Name and Character of the Work.	Collectors' Estimate.				BOARD'S ESTIMATE.			
		RS.	RS.	RS.	RS.	Ordinary.	Extraordinary.	RS.	RS.
North Arcot Forests.	<i>Tripathy reserved Forests.</i> Its demarcation as follows:— For clearing demarcation lines of 50 miles, at 10 Rs. per mile, 500 For erecting 200 masonry boundary pillars, at 5 Rs. each, 1,000	500	1,000						
South Arcot Forest.	<i>Railway Fuel-reserves.</i> Demarcation and surveying.	1,000				1,000			
Trichinopoly ..	<i>Punjathangi Reserve.</i> To cut a boundary path, 6 feet width, around the remaining portion of the reserve	500				500			
Madura Forests ..	<i>Alagiri Coril.</i> Clearing a boundary of 8,300 yards long, at 1 Rs. per yard .. 13 boundary pillars, at 3 Rs. .. 53 demarcation stones, at 8 Rs., and sundries ..	519	33	42					
	<i>Sirumallai.</i> Clearing a boundary of 5,000 yards and setting stones ..	300				1,460			
	<i>Iyelur.</i> Clearing a boundary of 7,000 yards and setting stones ..	500							
Anamallai ..	<i>Government forest.</i> Clearing a line of 20 miles in length and erecting 160 pillars ..	1,460				1,460			
Salem ..	In anticipation of the settlement of the disputes about certain jungles during the year under review demarcation is proposed costing ..	3,000				1,000			
Wynaad ..	No reasons are assigned for inserting the amount.	200							
	Total	9,120				5,420			

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

The provision made in North Arcot is struck out, as the reservation of the Tirupathi forests has not yet been sanctioned. In Salem, the provision is reduced from Rs. 3,000 to Rs. 1,000, as it will be a waste of labor to demarcate reserved forests until a Forest Act has been passed, and Rs. 1,000 will suffice for any temporary boundary paths, etc. In Wynnad the sum is struck out as the object is not specified. The revised estimate under this head thus amounts to Rs. 5,420.

Item IV., Cost of the Treatment and Creation of Forests.—The Collectors' estimate under the head is Rupees 54,640 in excess of the current year's regular estimate. The following statement shows how much of the expenditure proposed is ordinary and how much extraordinary; that is, how much of the expenditure is proposed to be incurred on works which will yield no revenue for some years

1874-75.....	RS.
Sanctioned estimate for 1875-76.....	1,437
Collector's estimate for 1875-76.....	1,000
Board's estimate for do.	9,120
	5,420

Total... 54,640

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

to come, and how much is to be spent on works necessary for forest improvement, protection from fire, etc:—

Range.	Name of the Work or Place.	Description of the Work.	Budget Head, (Minor.)	COLLECTORS' ESTIMATE.			Board's Estimate.
				Ordinary.	Extra-ordinary.	Total.	
				RS.	RS.	RS.	RS.
Gumsur and Surda .....	.....	Cutting creepers in the forests ...	1(c)	40	.....	40	.....
		Sinking a well in the experimental plantation, etc.	1(c)	.....	150	150	.....
		Total ...	.....	40	150	190	.....
Cuddapah	Fuel-reserves ...	Pay of watchers employed to prevent trespasses and forest fires... Fencing and enclosing 6 railway fuel-reserves by stone-walls, where practicable, and by ditches with embankments in other places	1(a)	1,700	.....	1,700	1,700
		Forming 4 railway fuel plantations and 1 experimental Red Sanders plantation	1(b)	6,000	.....	6,000	4,000
		Total ..	2(a)	.....	3,000	3,000	.....
		Ploughing up in the proper season and sowing broad-cast .....	.....	7,700	3,000	10,700	5,700
Bellary .....	.....	Cutting creepers	2(a)	.....	500	500	500
		Pay of 5 gardeners of the Wonnacum plantation	1(c)	100	.....	100	.....
Kurnool .....	.....	Total ...	2(c)	.....	500	500	500
		Clearing fire-traces around the Mamandoor reserve .....	.....	100	.....	100	100
		Dibbling in seed and transplantation in bare places in the above reserve	1(a)	100	.....	100	100
North Arcot .....	.....	Total ...	1(c)	400	.....	400	400

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

Range.	Name of the Work or Place.	Description of the Work.	Budget Head (Minor.)	COLLECTORS' ESTIMATE.			Board's Estimate.
				Ordinary.	Extra-ordinary.	Total.	
North Arcot— (Continued)	Thengal and Ammoondy Plantations.	Planting 270 acres with 260,000 plants.....	IV., 2(a)	.....	3,240	3,240	
	Trivellum.....	The up-keep of the planted area of 435 acres, at Rs. 3 per acre...	2(c)	.....	1,305	1,305	
	Veninjepuram ...	The up-keep of the planted area of 260 acres, at Rs. 7 per acre...	Do.	.....	1,820	1,820	
	Gazerlamundum.	The up-keep of the planted area of 150 acres, at Rs. 7 per acre...	Do.	.....	1,050	1,050	
	Chaynoor	The up-keep of the planted area of 44 acres, at Rs. 10 per acre...	Do.	.....	440	440	
	Vanaradoo	The up-keep of an area of 130 acres, of which 81 acres are planted, at an average rate of Rs. 5 per acre	Do.	.....	650	650	10,329
	Amerdy.....	The up-keep of an area of 30 acres which is now being planted with 30,000 C. plants, at Rs. 10 per acre.....	Do.	.....	300	300	
	Gazerlamundum.	The up-keep of the experimental plantation of 25 acres, at Rs. 8 per acre	Do.	.....	200	200	
		Enclosing the open ground of 206 acres, at Rs. 4 per acre.....	2(d)	.....	824	824	
		Total ...	.....	500	9,829	10,329	
South Arcot.....		Cost of the several classes of operations in the reserves.....	1(a to d.)	9,000	.....	9,000	5,000
		Up-keep, conservancy, and fencing of large ~~Vanaradoo~~ plantations...	2(a to d.)	.....	10,000	10,000	14,000

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

Trichinopoly.....	.....	Permanently fencing by sowing seeds in trenches all the proposed and existing plantations and reserves	IV., 1(b) IV., 2(b)	1,000	 1,000	1,000 1,000	1,000 500
		Planting in the intermediate gaps of reserves in an area of 50 acres, at Rs. 20 per acre.....	1(c)	1,000	.....	1,000	1,000
		Planting a block of 400 acres as per detailed estimate submitted by the Collector.....	2(a)	.....	11,720	11,720	12,800
		Maintenance of existing plantations	2(c)	.....	5,080	5,080	
		Total ...	.....	2,000	17,800	19,800	15,300
Madura.....	.....	Fencing and enclosing an area of 20 acres at Iyvelur and 10 acres at Alaghiri Covil	1(b)	225	.....	225	.....
		Pay of 1 Maistry at Iyvelur, at 12 Rs. per month, 6 watchers at Rs. 6 each, and the kavalgars in all the fuel-reserves, including tank-beds	1(c)	576	.....	576	2,076
		Forming and extending Kodiovil, Velam Combai, and Sathingudi plantations, as per detailed estimate	2(a)	.....	1,060	1,060	1,060
		The up-keep of plantations (and the pay of 55 kavalgars for watching tank-beds and dibbling in seeds at Rs. 4 per head), vide detailed estimate submitted.	2(c)	.....	3,070	3,070	230
		Total...	.....	801	4,130	4,931	3,366
		Pay of 6 men for 6 months, at Rs. 5 each, for watching reserved forests and preventing fires	1(a)	180	.....	180	180
		Erection of 80,000 yards of fence in 20 reserves, at 5 Pies a-yard...	1(b)	2,083	.....	2,383	2,083
		</					

Vide remark below.

The pay of the kavalgar is reduced and transferred to I (c.)

128/1

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

Range.	Name of the Work or Place.	Description of the Work.	Budget Head (Minor.)	COLLECTORS' ESTIMATE.			Board's Estimate.
				Ordinary.	Extra-ordinary.	Total.	
Tinnevely.— (Continued.)		Pay of 80 watchers in 50 reserves, at 5 Rs. each, 6 Maistries at Rs. 15 each, and 2 Peons for the Forester, at 6 Rs. each.....	IV., 1(c)	6,204	.....	6,204	6,829
		Cost of 20,000 measures of seeds for fuel-reserves, at 6 Pies each.	IV., 1(d)	625	.....	625*	.....
		Total ...	.....	9,092	.....	9,092	9,092
Anamallai.....		Pay of 50 men for 9 months, at Rs. 7 each, for clearing an area of from 350 to 400 acres of forest land free of all creepers and long grass to make trees grow well and prevent forest fires.....	IV., 1(c)	3,150	.....	3,150	3,150
		Preserving 3 experimental plantations from fire	2(b)	.....	50	50	50
		The up-keep of do. do. ...	2(c)	.....	150	150	150
Collegal.....		Total ...	.....	3,150	200	3,350	3,350
		Clearing, pitting, and planting 10 acres of land with the cost of supervision and sundries	2(a)	.....	950	950	950
		Weeding, watering, and pruning, etc., the existing plantation of 20 acres	2(c)	.....	1,200	1,200	1,200
Sathiamangalam.		Repairing and extending fences...	2(d)	.....	300	300	300
		Total ...	.....	.....	2,450	2,450	2,450
		Clearing 10 acres of land for planting, at Rs. 50 per acre, and digging 50,000 pits, at Rs. 6 per 1,000, and sundries	2(a)	.....	850	850	850

* Transferred to IV., 1 (a.)

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

Bolampatty	Wallayar Fuel-reserve.	Weeding 50,000 plants, at Rs. 10 per 1,000, watering 20 acres, at Rs. 25 each, and pruning 20,000 trees, at 5 Rs. per 1,000, and sundries	2(c)	.....	1,150	1,150	1,150
		Repairing and extending the plantation fences	2(d)	.....	250	250	250
		Total ..	.....	.....	2,250	2,250	2,250
Mettapoliu		Clearing a fire-trace around the reserve, 30 feet wide, and 3 cross-traces, each at 10 feet wide. Fencing and enclosing the reserve containing an area of 1,010 acres	IV., 1(a)	500	.....	500	500
		Preparing nursery beds, clearing ground for sowing seeds, eradicating noxious plants, collecting seeds, and cost of temporary establishment.....	1(b)	2,000	.....	2,000	1,000
		Total ...	.....	3,300	.....	3,300	2,100
Mudumallai		Cutting a ridge of 30 feet broad around the three reserves and roughly fencing the one at Chennagal and the cost of 6 watchmen, two for each reserve, at Rs. 3 each	1(a to c)	1,700	.....	1,700	1,500
		To open an experimental Mahogany plantation, area 8 acres ...	2(c)	.....	800	800	200
		Total ...	.....	1,700	800	2,500	1,700
		Clearing Teak tappals to prevent fires.....	1(a)	100	.....	100	100
		Clearing, pitting, and planting 10 acres, and watering nursery beds and plantations and sundries ...	2(a)	.....	1,250	1,250	1,250
		Total ...	.....	.....	1,250	1,250	1,250

1387

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

Range.	Name of the Work or Place.	Description of the Work.	Budget Heads, (Minor.)	Collectors' Estimate.			Board's Estimate.
				Ordinary.	Extraordi- nary.	Total.	
				RS.	RS.	RS.	RS.
Mudumalai, (Continued.)		Weeding, pruning, and watering the existing plantation.....	2(c)	.....	2,350	2,350	2,350
		Total ...	.....	100	3,600	3,700	3,700
		Clearing 9 acres, digging 10,000 pits, and planting.....	2(a)	.....	625	625	625
		Weeding, watering, and pruning the existing plantation.....	2(c)	.....	875	875	875
Seegur		Total ...	.....	.....	1,500	1,500	1,500
		Fire-tracing the railway fuel-reserves	1(a)	300	.....	300	300
		Renewing such portions of the old fences as are damaged and fencing and enclosing the other reserves after they are surveyed.	1(b)	3,000	.....	3,000	2,000
		Total ...	.....	3,300	.....	3,300	2,300
Salem		Improving and conserving reserves by additional planting	1(c)	3,000	.....	3,000	3,000
		Cost of two men for watering Sandal-wood nurseries	2(a)	.....	168	168	168
		Pay of gardeners, pitting extension and maintenance of the plantations	2(c)	.....	3,550	3,550	3,550
		Fencing and enclosing Gundar and Kanaganavaram plantations	2(d)	.....	400	400	400
		Total ...	.....	6,300	4,118	10,418	9,418

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

Wynaad.....	Temporary establishment to prevent fire, 3 rangers at 15, 2 at 10, and 9 at 5 Rs. each	1(a)	1,320	.....	1,320	.....
	Fencing 32½ miles of forest, at 1 Anna per yard	1(b)	3,250	.....	3,250	2,000
	Thinning, etc., in Catechu and fuel-reserves and timber-reserves.	1(c)	2,430	.....	2,430	1,500
	Total ...	.....	7,000	.....	7,000	3,500
Chenat Nair	Clearing grass around the Gundry depot .....	.....	50	.....	50	50
	Fire-traces in Walliar and Warley reserves	IV, 1(a)	750	.....	750	750
	Fencing the above reserves and thinning in Walliar	1(b)	1,000	.....	1,000	1,000
	Particulars not given ..	1(c)	700	.....	700	500
Nelambur	Total ...	.....	2,650	.....	2,650	2,250
	Particulars not given .....	.....	16,000	.....	16,000	16,000
	Grand Total ...	.....	64,776	65,534	1,30,310	1,12,055
						42,318 Ordinary. 69,737 Extraordinary.

138

*Proceedings of the Madras Government, Revenue Department,
30th October 1874.*

The above estimates have been revised with the assistance and by the advice of the Inspector of Forests.

The Board regret that they are not in a position to give more details regarding the extraordinary expenditure on plantations, etc., as to the cost already incurred and the amount likely to be required for expenditure hereafter, and the profit that is likely to be obtained eventually. They can, however, assure the Government that the greatest care has been taken to check the figures and curtail expenditure. They hope that they will be able to show full details in the next year's Budget.

Works of Utility.—A list of the works included under this head is appended:—

Range.	Description of the Work.	Collectors' Estimate.	BOARD'S ESTIMATE.		
			Ordinary.	Extraordinary.	Total.
		RS.	RS.	RS.	RS.
Kurnool	Three timber-sheds, at 100 Rs. each, and a Forest Office, at 250 Rs., and repairing Forest Government bungalow	700	.....	700	700
	Buying certain forest lands to extinguish the rights of certain forest-holders	1,000	.....	.....	.....
	Collecting forest specimens and testing the nature of timber.....	50	50	.....	50
	Total ...	1,750	50	700	750
North Arcot	Erecting four watchmen's huts, at 50 Rs. each	200	.....	200	200
South Arcot	Office building for the Forester	500	.....	500	500
Trichinopoly	Constructing and repairing store-huts on the several plantations and reserves.....	200	200	.....	200
Madura	Constructing a timber-shed as per detailed estimate	5,000	.....	1,000	1,000
	Constructing forest-house at Alaghar Covil, as per detailed estimate	500	.....	500	500
	Petty works at Cumbum depôt ...	50	50	.....	50
	Total ...	5,550	50	1,500	1,550
Tinnevely	Cutting a bridle-path in the Papanasam and Alwarcoorchy Hills...	1,000	.....	1,000	1,000
	Defining the boundary of the reserved forests and clearing paths.	700	200	.....	200
	Constructing a dwelling house for a European Overseer at Vasudevanellore	250	.....	500	500
	Total ...	1,950	200	1,500	1,700

*Proceedings of the Madras Government, Revenue Department,
30th October 1874.*

Range.	Description of the Work.	Collectors' Estimate.	BOARD'S ESTIMATE.		
			Ordinary.	Extraordinary.	Total.
		RS.	RS.	RS.	RS.
Anamalai	Opening out a new road, ten miles long	1,000	.....	1,000	1,000
	Repairs to an old road	250	250	.....	250
	Repairs and additions to Office-building	1,000	500	500	1,000
	Total ...	2,250	750	1,500	2,250
Sathiamangalam.	Opening new roads in the plantation and repairing the old roads...	100	100	.....	100
	Extending and repairing channels...	100	100	.....	100
	Total ...	200	200	.....	200
Bhowany	Cutting raft channel round the Neringepett anicut	5,000	.....	5,000	5,000
Collegal	New roads and repairs	100	100	.....	100
	Sheds for elephants and bullocks ...	150	150	.....	150
	Repairing and extending channels...	150	150	.....	150
	Total ...	400	250	150	400
Bolampetty	Repairs of thirteen miles of road ...	2,000	1,300	.....	1,300
	Forest Bungalow— Sheds for Overseers and Tanah stations.....	500	.....	500	500
	Total ...	2,500	1,300	500	1,800
Mettapoliem	New road from Chengal to Mettapoliem	1,000	.....	1,000	1,000
	Office-building for Overseer and repairing huts and depôts	600	100	500	600
	Total ...	1,600	100	1,500	1,600
Mudumalai	Repairs to roads and bridges	800	800	.....	800
	Repairs to Office and timber-sheds...	600	600	.....	600
	Total ...	1,400	1,400	.....	1,400
Salem	New ghaut road to facilitate Acha wood being floated down the Cauvery	6,000	.....	4,000	4,000
	Enclosing ground for depôts	300	.....	300	300
	Total ...	6,300	.....	4,300	4,300

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

Range.	Description of the Work.	Collectors' Estimate.	BOARD'S ESTIMATE.		
			Ordinary.	Extraordinary.	Total.
South Canara	Two forest huts, at 300 Rs. each	Rs. 600	Rs.	Rs. 600	Rs. 600
	Improvements to depôts.....	400	400	.....	400
	Total ...	1,000	400	600	1,000
Wynaad	Roads	100	100	.....	100
Thenat Nair	Repairs to the Yeleval road	150	150	.....	150
Grand Total ...		30,950	5,150	17,950	23,100

From the above it will be observed that the estimates have been but slightly revised, the works being all important. The other items do not call for remark, the estimates being small and the reductions made trifling.

Ordinary..... Rs. 2,18,604
Extraordinary..... 87,687
The aggregate estimate, as revised by the Board, under the several items of Working Charges, amounts to Rs. 3,06,291, as shown below:—

Item	I.	II.	III.	IV.	V.	VI.	VII.	VIII.	IX.	X.	Collectors' Estimate.	Board's Estimate.
	...	...	...	...	...	...	...	...	...	...	Rs.	Rs.
											1,77,104	1,28,765
											14,550	8,800
											9,120	5,420
											1,30,310	1,12,055
											4,000	4,000
											30,950	23,100
											21,234	19,274
											2,907	2,907
											3,077	1,970
											3,93,252	3,06,291

* ESTABLISHMENT.—With the exception of the salary of the Inspector of Forests, who is absent on furlough, provision has been made for the full strength according to the sanctioned scale, and in doing so the temporary alterations lately recommended and sanctioned have not been taken into account. A revision of the establishments is urgently required and will shortly take place. The Board hope that it will be possible to effect it without extra cost to the State, but if any small increase is required a supplemental Budget will be submitted.

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

Provision has been made for the deputation and personal allowances of the Officiating Inspector of Forests.

To sum up, the total estimates of Receipts and Charges for 1875-76 are as shown below:—

Receipts	Rs. 5,37,780
Expenditure—	
Working charges, ordinary	2,18,604
Do., extraordinary	87,687
Establishment	1,95,410
Total Charges ..	5,01,701

The Board are indebted to Captain Walker for the readiness with which he arranged, at great inconvenience to himself, to be present in Madras during the preparation of the Budget, and for the invaluable advice and assistance they have received from him in revising the estimates.

(Signed) J. GROSE,
Secretary.

No. 327. ORDER THEREON, 30th October 1874, No. 1,381.

Forests, No. 24.

THE Board of Revenue submit the Forest Budget-estimates of Receipts and Charges for 1875-76 in the new forms pre-

scribed by the Government of India in their Resolution in the Department of Revenue, Agriculture, and Commerce, dated 15th January 1874, No. 1/89, with the remark, however, that they are not in a position to furnish, on the present occasion, all the required minute details, as the Resolution was communicated to the Collectors of forest districts and their forest subordinates late in the year. The Board have had the advantage of a personal conference with the Inspector of Forests in preparing these documents.

2. RECEIPTS.—The Board estimate the Receipts for the next year at Rs. 5,37,780 after a careful revision of the Collectors' estimates. The increase over the regular estimate of the current year is mainly due (1) to the addition for the first time of the forest revenue of Badrachellum Taluq (Godavery District) recently transferred to this Presidency from the Central Provinces; (2) to the proposal to establish depôts in Tinnevely to sell timber, fuel, etc; (3) to the auction-system recently introduced into Annamallay, which, it is expected, will be so thoroughly known and established by next year as to effect larger sales; (4) to the increasing demand for Mudumallai timber for Public Works; and (5) to the probable realisation of a larger revenue from "Minor Produce".

3. Considering the actuals of past years the Government doubt if the large estimate will be realised; but as the Board and the Inspector of Forests have given their best attention to the subject, and the administration of the entire department has undergone a change, under which its operations will be vigorously prosecuted, the estimate is passed at Rs. 5,37,000 in round numbers.

13/1381

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

4. EXPENDITURE, Working Charges (Ordinary and Extraordinary).—The estimate of Rs. 3,06,291 under "Working Charges" is large, and it is not likely that the Government of India will accept it. The details of the estimate are shown in the margin, and the large increase in the first and fourth items is not justified either

	Actuals of 1873-74.	Grant for 1874-75.	Estimate for 1875-76.
	RS.	RS.	RS.
I. Cost of timber operations.	76,695	87,350	1,28,765
II. Cost of collecting minor produce	7,327	9,500	8,800
III. Cost of Forest organisation	1,437	1,000	5,420
IV. Cost of the treatment and creation of the forests.	55,303	61,410	1,12,055
V. Rent of leased forests.	6,021	7,674	4,000
VII. Works of utility for the development of forests.	11,929	14,575	23,100
VIII. Cost of departmental cattle	14,061	18,360	19,274
IX. Cost of departmental plant and tools	1,286	500	2,907
X. Miscellaneous charges ..	1,311	2,455	1,970
Total ..	1,75,370	2,02,824	3,06,291

by the actuals of 1873-74 or by the remarks in the explanatory Memorandum of the Board. Certain increase under "Cost of timber operations" is necessary with reference to the larger revenue proposed to be realised. The sum spent under the same head in 1873-74 was Rs. 76,695, and the Government consider an estimate of Rs. 1,00,000 sufficient for the next year. A portion of the fourth item, "Creation of forests," is no doubt an extensive and important undertaking; but it must be spread over several years, and much cannot be done in one year. The estimate will, therefore, be reduced to Rs. 90,000. The estimate under the seventh item, "Works of utility for the development of forests," is also large; but considering the usefulness of the expenditure under this head the Government will reduce it by only Rs. 881, so as to bring down the total estimate for "Working Charges" to Rs. 2,54,590, which is still in excess of the grant for the current year by more than half a lakh of Rupees. The Government trust that under the present extended operations of the department the Government of India will consider this increase moderate.

5. ESTABLISHMENT AND CONTINGENCIES.—The estimate of Rs. 1,95,410 is less than the grant for the current year, and is passed. There will be a probable saving of little more than 16,000 Rupees in the grant for the current year caused by the absence of some of the officers on leave and the nonfilling up of some of the subordinate appointments pending the revision of the establishment which is now under the consideration of the Board. This saving will, the Board remark, go to meet the excess expenditure under "Working Charges." It is not likely that any portion of the grant for establishments can be given up for other purposes in 1875-76.

6. The Governor in Council passes the total estimate of charges amounting to Rs. 4,50,000.

Proceedings of the Madras Government, Revenue Department,
30th October 1874.

7. The Budget-estimates as now revised will be sent to the Accountant-General with all their accompaniments for transmission to the Government of India.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Accountant-General.
" the Board of Revenue.
" the Financial Department.

Exd. F. R. Bantleman.

14
1381

FOREST No. 202A.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th October 1874, No. 3,036.

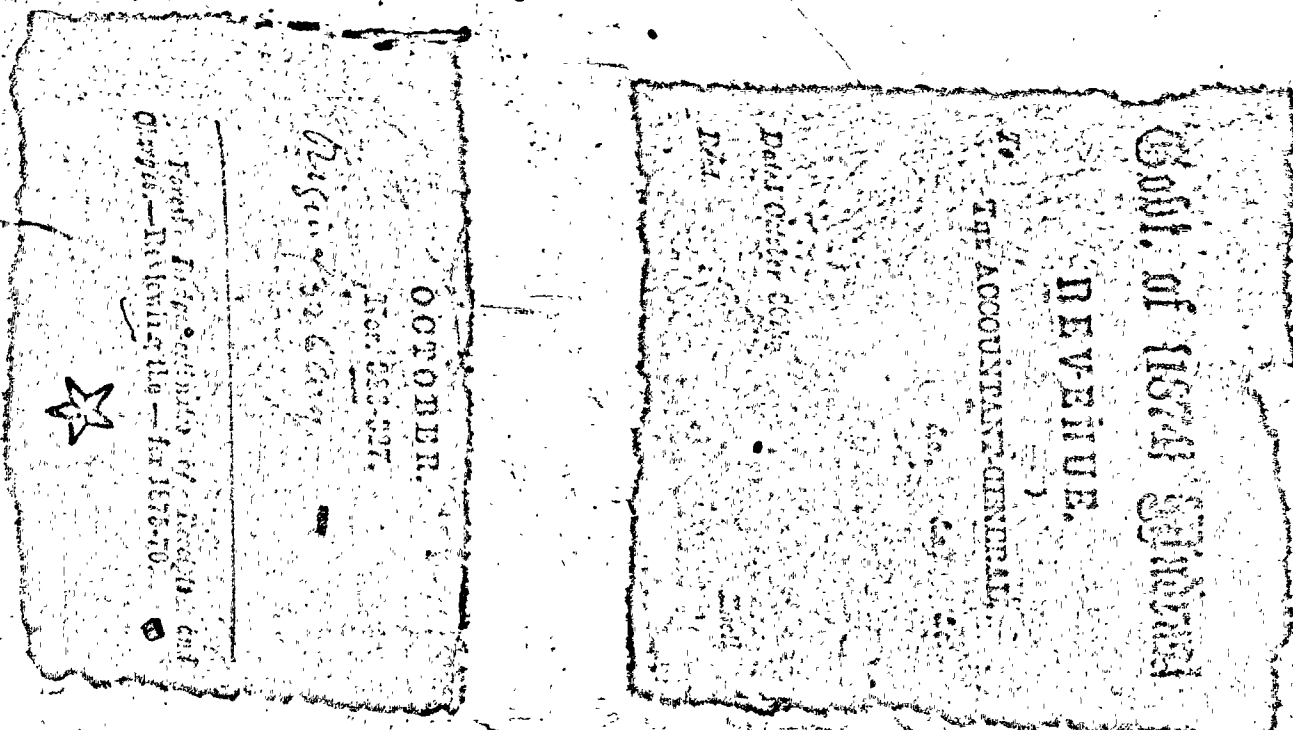
THE Board resolve to submit to Government the Forest Budget-estimates of Receipts and Charges for 1875-76, with the explanatory memoranda required by the Resolution of Government of India, dated 15th January 1874, No. 1-89.

(A true Extract.)

J. G. M.
Secretary.

To the Acting Secretary to Government, Revenue Department, with Budget-estimates of Receipts and Charges, and explanatory Memoranda and a List of last sanctioned scale of the Establishment, and a copy of the Annual Account Current for 1873-74.
Copy to the Inspector of Forests.

Exd. F. R. Bantleman.



Explanatory Memo.

Chapter I.

Actuals

The actuals of the past 5 years are shown in the margin. The last year's actuals were nearly the same as the estimate (4,50,000) and call

Receipts

1869-70 - 4,95,789.

1870-71 - 3,39,762.

1871-72 - 4,18,882.

1872-73 - 4,18,767.

1873-74 - 4,49,541.

* This does not include the actuals of the 19th mch (14,655) recently ~~transferred~~ to the Presidency for no remark.

Establishments

1869-70 - 1,39,782.

1870-71 - 1,38,081.

1871-72 - 1,50,902.

1872-73 - 1,74,575.

1873-74 - 1,77,814.

Working Charges

1,46,909.

1,56,779.

1,94,814.

3,03,735.

1,75,370.

The large decrease in the actuals of 1873-74 as compared with those of 1872-73

under working charges is due to the extraordinary expenditure incurred during 1872-73 on account of purchasing Forest lands in Malabar at a cost of Rs. 1,00,000 - Vids G.O. dated 12. August 1872, N. 1194, and G.O. dated 18. October 1872, N. 1445, Rev. Depto.:-

Signed J. Grose
Secretary

Compd. R.

1874.

Board of Revenue,
MADRAS.

PROCEEDINGS, 19TH OCTOBER 1874, No. 3,036.

24/190001/74

Encl.

Received

OCTOBER,
Forest No. 202.

Budget-estimate of Receipts and Charges of the Forest Department for 1875-76, submitted to Government together with certain explanatory Memoranda required by the Government of India.



16
1351

Chapter II

Regular Estimate

Receipts

Item I Revenue from wood

The probable collection under this head are estimated by Collectors at Rupees 339,843 against the Budget Estimate of Rupees 4,22,800 and the actuals of 1873-74 viz. Rupees

x
Total as per
Budget Estimate 3,87,301
401386

Deduct
Actuals of
Godavery
as there is
no regular
Estimate
for that D^y 12,085
387,301

The variations are shown

below.

Districts

Districts	Difference between the Regular Estimate and the Budget Estimate	Difference between the Regular Estimate and actuals of 1873-74
Gunsur & Surda	+ 1000	+ 2624
Goleonda	+ 100	- 75
Cuddapah	- 25500	- 12545
Kurnool	- 5000	- 3897
North Arcot	- 2800	+ 3900
South Arcot	- 3128	- 2691
Trichinopoly	+ 200	+ 2108
Madurai	- 4120	- 1802
Tinnevely	- 250	- 2769
Annamattur	+ 7102	- 28541
Bhowany	+ 1500	+ 2891
Collegal	-	- 3561
Sathiamangalam	+ 2150	- 3742
Mettapalam	- 7572	+ 945
Bolumpatty	- 10200	- 2165
Mudumallur	"	+ 8197
Sigur	"	+ 4806
Salem	- 24139	- 6981
South Canara	- 5000	+ 3664
Wynaad	- 6800	+ 1262
Kelambur	- 500	- 10254
Chennat nair	"	+ 1168
Total	+ 12052	+ 31565
	- 95009	- 79023
Net	- 82957	- 47458

The

The decrease in Cuddapah is attributed to a falling off in the demand for red-wood roots, and stumps, and it is stated that if the demand revives, nearly the whole of the Budget estimate will be realized. Considering the actual collections within the first 4 months of the Official year, and the collections in the last 8 months of the last official year (1873-74), both of which amount to Rupees 51,000, the Board think that the Regular estimate of Cuddapah may be fairly increased to the amount of the actuals of 1873-74, i.e. to 52,000 Rupees. This will be done accordingly.

No cause is shown for the large decrease in the Estimates of

Districts	Difference between the Regular Estimate and the Budget Estimate	Difference between the Regular Estimate and actuals of 1873-74.
	Rs	Rs
Gunsur & Surda	+ 1000	+ 2624
Goleonda	+ 100	- 75
Cuddapah	- 25500	- 12545
Kurnool	- 5000	- 3897
North Arcot	- 2800	+ 3900
South Arcot	- 3128	- 2691
Trichinopoly	+ 200	+ 2108
Madurai	- 4120	- 1802
Tinnevely	- 250	- 2769
Annamattur	+ 7102	- 28541
Bhowany	+ 1500	+ 2891
Collegal	-	- 3561
Sathiamangalam	+ 2150	- 3742
Mettapalam	- 7572	+ 945
Bolumpatty	- 10200	- 2165
Mudumallur	"	+ 8197
Sigur	"	+ 4806
Salem	- 24139	- 6981
South Canara	- 5000	+ 3664
Wynaad	- 6800	+ 1262
Kelambur	- 500	- 10254
Chennat nair	"	+ 1168
Total	+ 12052	+ 31565
	- 95009	- 79023
Net	- 82957	- 47458

The

The decrease in Cuddapah is attributed to a falling off in the demand for red-wood roots, and stumps, and it is stated that if the demand revives, nearly the whole of the Budget estimate will be realized. Considering the actual collections within the first 4 months of the Official year, and the collections in the last 8 months of the last official year (1873-74), both of which amount to Rupees 51,000, the Board think that the Regular estimate of Cuddapah may be fairly increased to the amount of the actuals of 1873-74, i.e. to 52,000 Rupees. This will be done accordingly.

2. No cause is shown for the large decrease in the Estimates of

of Kurnool, South Arcot, Madurai, Bolampatty, and Salem. The Estimates of these ranges also will therefore be raised to the amount of the actuals of 1873-74. This will raise the total Estimate under this head to Rupees 369,379.

Item II Revenue from minor Produce.

3. The Collectors' regular Estimate under this head is Rs 60,822, against the Budget Estimate of Rupees 25,200, and the actuals of 1873-74 viz: Rupees 58,487. The variations in each District between the Budget Estimate and the Regular Estimate are

are given below.	$\frac{18}{1381}$
South Canara	— 500
Kurnool	+ 2500
North Arcot	+ 4800
South Arcot	+ 2320
Tiruchinopoly	+ 200
Madurai	+ 2800
Mettapallium	+ 2843
Bolampatty	+ 526
Salem	+ 18133
Wynaad	+ 2000
Net	+ 35622

Of the total Estimate of Rupees 60,822, Rupees 33,133 are estimated in Salem. The Board doubt whether under the recent orders of the Government regarding the sale of minor produce, the Collector will be able to realize as much as Rupees 33,133. The Board think it necessary therefore to

to reduce the estimate to the amount of the actuals of 1873-74, i.e., Rupees 27,735 or Rupees 27,000 in round numbers. The estimates of the other ranges do not call for remark. The Estimate under this head as revised by the Board amounts to Rupees 51,689.

Item III Duty on foreign timber.

There is no revenue under this head.

Item IV Miscellaneous Receipts.

The regular estimate under this head is Rupees 706 against the Budget estimate of Rupees 2,000. The difference is too small to call for remark.

The total regular estimate under all the heads as revised by the Board amounts to Rupees 424,774 against the actuals of 1871-72 - 418,882 1872-73 - 418,767 1873-74 - 449,541 *
* Exclusion of the actuals of Godavari.

Sanctioned Estimate 1874-75 - 4,50,000 against the Budget estimate of Rupees 4,50,000. The estimate is a little more than the actuals of 1871-72 and 1872-73.

Expenditure Working charges.

The variations under each head between the actuals of 1873-74, the Budget estimates and the Collectors' regular estimates of 1874-75 are shown below.

	Sanctioned Estimate	Collectors' Regular Estimate	Actuals of 1873-74
I Cost of Timber operations	87,350	84,454	78,695
II Cost of collecting minor produce	9,500	12,327	7,327
III Cost of Forest organizations	1,000	1,400	1,437
IV Cost of the treatment and creation of Forests	61,410	77,250	55,303
V Rent of leased Forest	7,774	7,700	6,021
VI Cost of collecting duty on produce of foreign or private Forest imported into British Territory	"	"	"
VII Works of utility for the development of Forests	14,575	10,444	11,929
VIII Cost of Departmental Cattle	18,360	25,740	14,061
IX Cost of Departmental Plant and Tools	500	1,946	1,286
X Miscellaneous charges	24,55	18,21	13,11
Total	202,824	223,082	175,370

Items II, IV and VIII alone call for explanation, the variations in all other items being trifling.

Item II. Of the total provision of Rupees 12,327, 9,600 appertain to Salem and may be reduced to Rupees 7,000 for the reasons for which the receipts under this head have been reduced. This will reduce the total estimate under this head to Rupees 9,727.

Item IV. The differences in each range between the Regular and Budget

20/12/81

Budget Estimates are shown below.

Gumma H ^{rs}	+ 40	Bellary	- 1,000
Buddapah	+ 10,110	South Arcot	- 1,021
Thurnool	+ 1,250	Shoreway	- 350
North Arcot	+ 500	Bolampally	- 144
Madurai	+ 705	Metropolium	- 500
Anamallai	+ 650	Myraad	- 50
Sathiamangalam	+ 500	Total	- 3,065
Madumallai	+ 2,000		
Salem	+ 1,650		
South Canara	+ 1,500		
Total	+ 18,905		

The largest increase is in Buddapah where particular attention has been paid this year to natural Forests or Fuel Reserves owing to the increasing demand for Fuel. The Collector's regular estimate (Rs. 13,950) will however be reduced to Rs. 12,370 for want of funds. The other estimates will be left unaltered. In South Arcot the Regular estimate

done

does not include the cost of the Plowton
time, and Revenues proposed to be trans-
ferred from Jungle Conservancy to Im-
perial Forests for which a separate
application has been made, but
which has not been yet sanctioned
Vide Board's Proceedings dated 1st
September 1874, No. 2470.

Item VIII. Almost the whole
increase under this item is in
South Canara, where it is intended
to purchase 3 elephants and
the animals are available
at cheap rates, and as it has
been found that it would be
more economical to purchase

than

than hire them.

On the whole the Regular
estimate of working charges are
revised by the Board amounts
to Rs. 2,18,902 against the Budget
estimate of Rs. 2,02,824. The
difference (Rs. 16,078) can be met
from savings under Establishment.

Establishment. The regular estimate
amounts to Rs. 1,81,098 against
the sanctioned estimate of Rs. 1,97,146.

The saving is caused by the
absence of some of the officers
on leave, and the non-filling
up of some of the subordinate

appointments

appointments pending the re-
vision of the establishments
which is now under the con-
sideration of the Board. This
will go with the permission of
the Government of India to meet
the increased expenditure
under working charges.

Wm. J. Gross
Secretary.

Contd.

Chapter III

27/10/04

The Government of India in pre-
paring the Budget form direct that full
and minute details of the estimates
should be given in this chapter, such
as the number of trees to be felled, the
rate and cost of felling, logging, launching,
carting, floating, rafting &c, but the Board
regret that they are not in a position to
furnish full details for this year's Budget.
It was late in the year before the Resolu-
tion was communicated to the Collectors
of Forest Districts & their Forest Subordi-
nates and detailed estimates have not
been prepared in many cases. The great
care has been taken, however, in checking
the figures and curtailing expenditure
and ensuring economy of working so far
as is compatible with efficiency. To ensure
this the Board have availed themselves
of the assistance and advice of the
Inspector of Forests as suggested by
them in their Proceedings of the 13th
April 1874 & 10th 1880 and he has been present
during the preparations of the Budget and
has

has personally reviewed every item of the estimates

It may be remarked generally that the revised estimates exhibit a revenue of Rs 5,37,780 and an expenditure under all heads of Rs 5,01,701 leaving a net surplus of Rs 36,079. Of the total expenditure Rs 2,18,604 is classed as ordinary and Rs 87,687 as extraordinary so that leading establishment out of account and speaking generally it may be said that similar to the estimate of Rs 2,18,604 is expected to realize Rs 5,37,780 much of the ordinary expenditure, however, is such as cannot yield direct revenue at present, e.g. that on Public Reserves.

Pending the result of the contemplated conference as to supplying Railways with fuel which it is hoped will be held next month all items of receipts or disbursements in this account have been expunged from the Budget. Should the arrangements which the Board are about to propose be carried out the Revenue will be greatly increased but a small supplemental allotment

may

may be found necessary to meet expenditure in cutting, carting &c

The Board will now compare the estimates with the results of the past years and show generally how they have been revised

Receipts Collector's estimate the receipts at Rs 6,50,480 as shown below

	Actuals of 1873-74	Board's Regular estimate for 1874-75	Collector's estimate for 1875-76
Item I	4,01,386	3,69,379	5,30,380
II	59,497	54,689	94,450
III			
IV	4,321	706	25,650
Total	4,64,194	4,24,774	6,50,480

Revenue from Wood

Item I. The variations in each district under this head between the regular estimate of 1874-75 and the Collector's estimate of 1875-76 are shown below.

	Board's Regular estimate for 1874-75	Collector's estimate for 1875-76
Gonsur and Saradch	Rs 5500	Rs 5500
Golconda	250	310
Godavery	"	17200

Kandach

Board Regular
Estimate for 1876-75
Rs

Collector's estimate
for 1875-76
Rs

Cuddapah	52,000	50,000
Bellary	"	"
Churnool	28,397	24,500
North Arcot	15,200	14,300
South Arcot	4,563	4,750
Tirunelveli	2,500	3,000
Madura	17,182	58,680
Tinnevely	9,250	42,000
Annamalai	38,952	80,000
Shawang	21,500	22,000
Collegal	14,000	14,000
Lathiamangalam	12,150	12,000
Mettapalem	19,280	6,500
Balamputty	3,965	5,850
Madumalai	50,000	75,000
Liger	7,000	7,000
Selem	37,342	26,240
South Canara	18,500	20,500
Wysnad	13,200	17,000
Kelumbur	14,000	20,000
Chernatnair	2,000	4,050

Total 3,69,379 — 5,30,380
 The receipts estimated
 in this district appertain to the Forest
 of the Bhadrachalam Salug recently
 transferred to this Presidency from the Central
 Provinces

Actuals of 1873-74
52,545

Sanctioned estimate for
1874-75 — 65,500

Regular estimate
for 70 — 52,000

Collector's estimate for
1875-76 — 50,000

Board's 50,000

Actuals of 1873-74
17,182

Sanctioned estimate for
1874-75 — 19,500

Regular estimate for 1875-76
17,182

Collector's estimate for 1875-76
58,680

Board's 58,680

Actuals 1873-74 — 12,019

Sanctioned estimate 9,500

Collector's estimate 42,000

Board's estimate 20,000

Provinces. The whole amount appears
 as an increase, as last year's receipts
 were not included in the estimate
 of that year for this Presidency.

Cuddapah. The Collector's estimate
 will be raised to Rs 56,000 with reference
 to the actuals of 1873-74 and the
 sanctioned estimate for 1874-75.

Madura. The Collector estimates
 Rs 40,800 as receipts from the sale
 of Railway fuel. The whole sum must
 be expunged on the principle already
 already stated.

Tinnevely. The increase estimated
 in this District is due to the proposed
 attempt to sell timber, fuel &c at depots
 instead of by granting licenses. The Collector
 however, states that he is not altogether
 sanguine of the success of the experiment
 as the cost of the departmental carriage
 to depots is so very considerable and the
 ryots decline to purchase seasoned
 timber. The Board share the
 doubts of the Collector and think that
 this experiment should be tried on a
 small scale, and they accordingly reduce
 the

the Collector's estimate from Rs 42000 to Rs 20000, the last year's actual being Rs 12000. It is observed if ryots will not purchase seasoned timber, rough timber may be sold.

Anamallay. In this range the increase is estimated because it is hoped that by the next year the Auction Collector's estimate system recently introduced will be thoroughly known and established and that large sales will be effected. The Board however think that the estimate is too large and must be reduced by Rupees 10000.

Muddumallay. The increase in this range is due to the large indents already received from the P. W. Dept and the Board think that much of the increase estimated will be realized. The estimate will therefore be only slightly reduced by Rupees 5000.

The Board have also slightly modified the Collector's estimate in the Districts noted in the margin in consultation with the Inspector of Forests with reference to the actuals, the proposed expenditure

Actuals for 1873-74-41,355
Sanctioned estimate for 1874-75-31,850
Collector's estimate for 1875-76-90,000
Board's estimate 70,000

Actuals for 1873-74-41,355
Sanctioned estimate for 1874-75-50,000
Collector's estimate 70,000
Board's estimate 70,000

Increase or decrease
Gumam and Luraiah - 500 --
Hollondah + 680 --
Gurnool + 150 --
South fort + 2000 --
Trichinopoly + 2000 --
Mettupallam + 1500 --
Salem + 1100 --

5/3
expenditure and other circumstances. The increase in Gurnool and Mettupallam is only nominal being amounts transferred from other heads owing to erroneous classification by the Collector.

The total estimate under this head as revised by the Board amounts to Rs 4,65,580.

Item II Revenue from minor produce
Of the total estimate of Rupees 94,450 under this head Rupees 50000 are estimated in the District of Salem. For the reasons given in chapter II, the estimate will be reduced to Rupees 30000. For the same reasons the estimate in the Anamallay Range will also be reduced to Rs 3000.

In Mettupallam Rupees 2000 provided under this head will be transferred to 2(b) under Item I, as the Range officer appears to have included under this head the receipts from firewood taken on signorage.

In Wynad Rs 150 erroneously entered under II have been transferred to this head.

The total estimate as revised by the Board under

Actuals 1873-74-58,487
Sanctioned estimate for 1874-75-25,200
Collector's estimate for 1875-76-94,450
Board's estimate 69,000

under this head is Rupees 69,850.

Item IV Miscellaneous The largest actuals of 1873-74-75

increase under this item is in South ^{Sanctioned estimate} ^{1874-75 - 2,000}

Forest where the collector by some ^{Collector's estimate} ^{for 1875-76 - 25,650}

misconception has estimated Rupees Board's estimate

23,000 as receipts because the Board 2350.

have recommended that amount

to be sanctioned for certain planta-

tions to be transferred from

local to Imperial this

year. There is no reason

why this amount which

it is proposed to expend in

1874-75 should be shown

under receipts in 1875-76.

It will therefore be struck out.

In no case would it be a Forest

Receipt.

In General Rupees 150

are erroneously included

under this head, which have

therefore been transferred

to Item I, as they relate to

timber supplied to the P. W. Dept.

In

In Wynad,

the estimate

of Rupees 150

is struck out

and transferred

to Item II as it

relates to the

receipts from

the sale of bam-

boos. The revised

estimate

estimate under
this head -
amounts to Rs

2350.

The total

Actuals of 1873-74	Sanctioned estimate for 1874-75	Estimate for 1875-76	Estimate
I 4,01,386	42,2800	4,65,580	mate
II 58,487	25,200	69,850	
III -	"	"	under
IV 4,321	2,000	2,350	
4,64,194	4,50,000	5,37,780	all the

heads as revised by the

Board is Rs 5,37,780 as shown in the margin
Expenditure

Expenditure

Working charges. The estimates
of the Collectors are as shown
below.

	Board's Regular estimate for 1874-75 Rs	Collectors' Budget estimate for 1875-76. Rs	Difference. Rs
Item I	84,454	1,77,104	+ 92,650
D ^o II	9,727	14,550	+ 4,823
D ^o III	1,400	9,120	+ 7,720
D ^o IV	75,670	1,30,310	+ 54,640
D ^o V	7,700	1,000	- 3,700
D ^o VI	"	"	"
D ^o VII	10,444	30,950	+ 20,506
D ^o VIII	25,740	21,234	- 4,506
D ^o IX	1,966	2,907	+ 961
D ^o X	1,801	3,077	+ 1,256
	2,18,902	3,93,252	+ 1,82,556
			- 8,206
			Net - 1,74,350

Item

Item I. Cost of Timber operations.

The estimates under this head are as shown below.

	Collector's regular estimate for 1874-75	Collector's estimate for 1874-75	Difference
Gurudur & Surudah	500	500	
Goleondah		1000	+ 1000
Buddapah	1050	5050	+ 4000
Kurnool	3600	4000	+ 400
North Arcot	2000	3875	+ 1875
South Arcot	830	2600	+ 1770
Trichinopoly	1000	1000	"
Madura	9300	29180	+ 19880
Tinnevely	2000	25889	+ 23889
Annamallay	6679	17250	+ 10571
Bhowany	9000	11380	+ 2380
Collegal	5000	4000	- 1000
Sathiamangalam	3000	3000	
Mettapoliem	471	2400	+ 1929
Bolumputty	624	3200	+ 2576
Mudumallay	15500	35000	+ 19500
Sagur			"
Salem	2000	2000	
South Canara	7400	6630	- 770
Wynnad	6500	7350	+ 850
Kelumbur	1500	6000	+ 1500
Chennatnair	3300	5000	+ 1700
	200	800	+ 600
Total	84454	177104	+ 92650

The

The increased estimates of receipts in the ranges noted below having been reduced, the estimate of working charges must also be reduced to a corresponding extent as shown below.

	Collector's estimate	Board's estimate
Madura	29180	3680
Annamallay	17250	15000
Tinnevely	25889	13000
Mudumallay	35000	31000

In Goleonda the expenditure is out of all proportion to the estimated receipts. It is therefore reduced to Rupees 500.

In Kurnool the Collector estimates felling at

Receipts 1000.
Expenditure 1000.

at 12 Rs per Cubic foot which is greater than it ought to be. The estimate under II(a) is therefore reduced from Rs 3600 to Rs 1500.

In Bhowny the Collector provides Rs 1800 on account of special establishment, but this is provided for under B. establishment and the amount must therefore be struck out.

In Salern, Bolunipetty, and Mettapolliem, the amounts noted in the margin are added to the Collectors' estimates, as the Collectors appear to have provided exclusively under Item II the commissions to the heads of villages for issuing licenses, whereas

Salern 500
Bolunipetty 100
Mettapolliem 100

a part should be entered under this head and only a part under II.

The total revised estimate under this head is Rs 128,765.

Actuals for 1874-75 76,698.
Sanctioned Budget
estimate for 1875-76 87,350.
Regular - do - 84,654.
Collectors' Budget
Estimate for
1875-76 177,104.
Board - do - 128,765.

Item II Cost of collecting minor produce.

The Collector of Salern provides Rupees 10000 under this head, which is too much. It will be reduced to Rupees 5000 with reference to the G.O. dated 1st September 1874, No 1107. The estimates

estimates of Annamallay,
 Bolumpetty, and Mettapolliuys
 are also slightly reduced as
 shown in the margin.

	Collector's Board's estimate	Collector's estimate
Annamallay	1500	1000
Bolumpetty	300	150
Mettapolliuys	600	500

The total estimate
 thus revised will be Rupees
 8800 against the sanctioned
 grant of Rupees 9500 in 1874-75.

Item III. The particulars
 of the works included under
 this head are detailed below.

District

District or Range.	Name and character of the work.	Collector's Estimate	Board's Estimate	Ordinary Estimate	Rs.
North West Triplichy Reserved Forests	For clearing demarcation lines of 50 miles at 10 Rs per mile	500	500		500
	For erecting 200 masonry boundary pillars at 5 Rs each	1000	1000		1000
	South Arcot Railway fuel Reserve - 10% cut a boundary				1000
	Trichinopoly Puzhayathangal Reserve - 10% cut a boundary				1000
Madhura Forests	Clearing a boundary of 8300 yards long at 11 Rupees per yard	519			519
	13 boundary pillars at 3 Rs	39			39
	53 Demarcation stones at 8.80 & sundries	42			42
	Settlement. Clearing a boundary of 5000 yards & setting stones	360			360
Annamallay Govt Forest	Clearing a boundary of 1000 yards at 5 Rs	500			500
	length and erecting 160 pillars	1460			1460
	Saluv. In anticipation of the settlement of the disputes about certain jungles during the year under review	3000			3000
	Wynad. demarcation is proposed costing	200			200
	No reasons are assigned for inserting the amount	Total	9120		5420

2/8

The provision made in North Arcot is struck out ~~and~~ as the reservation of the Tirupathi forests has not yet been sanctioned. In Salem, the provision is reduced from Rs 3000 to Rs 1000 as it will be a waste of labour to demarcate reserved forests until a Forest act has been passed and Rupees 1000 will suffice for any temporary boundary paths &c. In Wynaud the sum is struck out as the object is not specified. The revised estimate under this head thus amounts to Rupees 5420.

Actuals for	
1873-74.	1437
Sanctioned	
estimate for	1000
1874-75.	
Collectors	
estimate	9120
for 1875-76	
Board's estimate	5420

Item

32/381
Item IV Cost of the treatment

& creation of Forests

The Collector's

1874-75 45,640 estimate under the head is Rupees

1875-76 130,310

54,640

54,640 in excess of the current year's regular estimate - The following

Statement shows how much of the expenditure proposed is ordinary and how much extra-ordinary. That

is, how much of the expenditure is proposed to be incurred on works

which will yield no revenue for some years to come - and how

much is to be spent on works necessary for forest improvement

protection from fire, &c.

Range

Range	Name of the work or place	Description of the work	Budget Collector's estimate			Board's estimate
			Head (Minor)	Ordinary	extraordinary	
Channarayana and Suradiah		Cutting creepers in the forest	1 (c)	40	.	40
		Sinking a well in the experimental plantation	1 (c)	.	150	150
	Buddhapah Forest Reserve	Pay of watchers employed to prevent trespasses and forest fires	1 (a)	1700	.	1700
		Fencing and enclosing 6 Railway Forest Reserves by stone walls where practicable and by stakes with em. bankments in other places.	1 (b)	6,000	.	6,000
Bellary		Forming 4 Railway Forest Plantations and Experimental Red Sanders Plantation.	2 (a)	.	3,000	3,000
		Ploughing up in the proper season & sowing in each.	2 (a)	.	500	500
	Kurnool	Cutting creepers	1 (c)	100	.	100
		Pay of 5 gardeners of the Wanicarum Plantation	2 (c)	.	500	500
North Arcot		Clearing fire traces around the Mamundoor Reserve	1 (a)	100	.	100
		Digging in seed and transplantation in bare places in the above Reserve	1 (c)	400	.	400
		Carried forward		500	.	500

35/100

Name of the Range place.	Description of the work.	Collector's Estimate			Board's
		Budget Head (minor)	Ordinary	Extra-ordinary	Total Estimate.
North West cont.	Brought forward	500		500	7
Thengal and Amurdi Plantation	Planting 270 acres with 250000 plants ———— W. 2(a)		3240	3240	
Trivellam	The up-keep of the planted area of 435 acres @ Rs 3 per acre 2(c)		1305	1305	
Vinjapuram	do do do 260 acres @ Rs 7 per acre do.		1820	1820	
	do do do 150 acres @ Rs 7 per acre do.		1050	1050	
Gazetlaum - dunn	do do do 44 acres @ Rs 10 per acre do.		440	440	10,329
Chaymoor	do do of an area of 130 acres of which 81 acres are planted at an average rate of Rs 5 per acre. ———— do.		650	650	
Vanavando	The up-keep of an area of 30 acres which is now being planted with 30000 C plants at Rs 10 per acre. ———— do.		300	300	
Amurdi	do do of the experimental Plantation of 25 acres @ Rs 8 per acre. ———— do.		200	200	
Gazetla - munnadum	Enclosing the open ground of 206 acres (Rs 4 per acre. — 2(d))		824	824	
Cost of the several classes of operations	in the reserves. 1(a total)	500	9829	10329	
Up-keep, conservancy and fencing of	the Casuarina plantations. {2(a total)	9000	9000	9000	5000
			10,000	10,000	14,000

35/100

Name of the Range place.	Description of the work.	Collector's Estimate			Board's
		Budget Head (minor)	Ordinary	Extra-ordinary	Total Estimate.
North West cont.	Brought forward	500		500	7
Thengal and Amurdi Plantation	Planting 270 acres with 250000 plants ———— W. 2(a)		3240	3240	
Trivellam	The up-keep of the planted area of 435 acres @ Rs 3 per acre 2(c)		1305	1305	
Vinjapuram	do do do 260 acres @ Rs 7 per acre do.		1820	1820	
	do do do 150 acres @ Rs 7 per acre do.		1050	1050	
Gazetlaum - dunn	do do do 44 acres @ Rs 10 per acre do.		440	440	10,329
Chaymoor	do do of an area of 130 acres of which 81 acres are planted at an average rate of Rs 5 per acre. ———— do.		650	650	
Vanavando	The up-keep of an area of 30 acres which is now being planted with 30000 C plants at Rs 10 per acre. ———— do.		300	300	
Amurdi	do do of the experimental Plantation of 25 acres @ Rs 8 per acre. ———— do.		200	200	
Gazetla - munnadum	Enclosing the open ground of 206 acres (Rs 4 per acre. — 2(d))		824	824	
Cost of the several classes of operations	in the reserves. 1(a total)	500	9829	10329	
Up-keep, conservancy and fencing of	the Casuarina plantations. {2(a total)	9000	9000	9000	5000
			10,000	10,000	14,000

Range	Name of the place	Description of the work	Budget Collector's Estimate				Board's Estimate
			Head	Ordinary	Extraordinary	Total	
Trichinopoly		Permanently fencing by sowing seeds in trenches	IV 1 (h)	1000	"	1000	1000
		all the proposed & existing plantations & reserves	IV 2 (h)	"	1000	1000	500
		Planting in the intermediate gaps of reserves in an area of 50 Acres @ Rs 20 per Acre	1 (c)	1000	"	1000	1000
		Planting a block of 400 Acres as per detailed Estimate submitted by the Collector	2 (a)	"	11720	11720	12800
		Maintenance of existing plantations	2 (c)	"	5080	5080	
		Total		2000	17800	19800	15300
Madura		Fencing & enclosing an area of 20 Acres at Sylur and 10 Acres at Alagheri Coils	1 (h)	225	"	225	"
		Pay of 1 Maistry at Sylur @ 12 Rs per month 6 Watchers @ Rs 6 each and the Kavalgars in all the fuel reserves including Santhals	1 (c)	576	"	576	2076
		Forming & extending Koduvil Velam Combs and Sathengudi Plantations as per detailed Estimate	2 (a)	"	1060	1060	1060
		The up-keep of plantations (and the pay of 55 Cavalgars for watching Santhals and the up-keep of 55 Cavalgars for watching Santhals and the up-keep of 55 Cavalgars for watching Santhals) in seeds at Rs 4 per head) Vide detailed Estimate submitted	2 (c)	"	3070	3070	230
		Total		801	4130	4931	3366
							The pay of the Cavalgars is reduced & transferred to I (c)
Tinnevely		Pay of 6 men for 6 months at Rs 5 each for watching Reserved forests & preventing fire	1 (a)	180	"	180	180
		Erection of 80,000 yards of fence in 20 Acres @ 5 Rs a yard	1 (h)	2083	"	2083	2083
		Total		2263	"	2263	2263

Rang.	Names of the places.	Description of the Work.	Collector's estimate.			
			Budget Head.	Extraordinary.	Board's estimate.	Total
Annually (cont'd.)		Pay of 80 watchers in 50 Reserves @ 5 Rupees each 6 maistries @ Rs. 15 each and 2 peons for the forester @ 6 Rupees each.	IV 1(c)	6204	0	6204
		Cost of 20,000 measures of seeds for fuel Reserves @ 6 pice each.	IV 1(d)	625	0	625
		Total		9092	0	9092
Annually		Pay of 50 men for 9 months @ Rupees 7 each for clearing an area of from 350 to 400 acres of forest land free of all creepers and long grass so that trees grow well and prevent forest fires.	IV 1(c)	3150	0	3150
Moody Lomacadam Pochiadz		Preserving 3 experimental plantations from fire.	2(b)	0	50	50
		The up-keep of — do — do —	2(c)	0	150	150
		Total		3150	200	3350
Collegial		Clearing, sifting and planting 10 acres of land with the cost of supervision and sundries.	2(a)	0	950	950
		Weeding, watering and pruning 15% the existing plan- tation of 20 acres.	2(c)	0	1200	1200
		Repairing and extending fences.	2(d)	0	300	300
		Total		0	2450	2450
Collegium - galum.		Clearing 10 acres of land for planting @ Rs. 50 per acre and digging 5000 pits @ Rs. 1 per 1000 & sundries.	2(a)	0	850	850
		Weeding 5000 plants @ Rs. 10 per 1000, watering 20 acres @ Rs. 25 each & pruning 2000 trees @ 5 Rs. per 1000 & sundries.	2(c)	0	1150	1150
		Repairing and extending the plantation fences.	2(d)	0	250	250
		Total		0	2250	2250

Transferred to
IV 1(c)

Range, Name of the place where work is to be done, Description of the work.

Budget Collector's estimates Board's estimates
Heads (minor) Ordinary Extraordinary Total

Bolumputty Walayar	Clearing on fire traces around the reserve 30 feet				
	Fuel reserve wide and 3 crop traces each at 10 feet wide	IV 1(a)	500	"	500 500
	2: Fencing and enclosing the reserve containing an area of 1,010 aches.	1(b)	2,000	"	2,000 1,000
	Preparing nursery beds, clearing ground for sowing seeds, eradicating noxious plants, collecting seeds and cost of temporary establishment.	1(c)	800	"	800 600
		Total	3,300	"	3,300 2,100
Meltopshiem	Cutting on side of 30 feet broad around the three reserves and roughly fencing the one at Chengul and the cost of 6 Mat chomen two for each reserve at Rs. 3 each	1(a & b)	1,700	"	1,700 1,500
	To open an experimental Mahogany plantation area 8 acres	2(c)	"	800	800 200
		Total	1,700	800	2,500 1,700
Mudumallay	Clearing teak tappals to prevent fire	1(a)	100	"	100 100
	Clearing pitting and planting 10 acres and watering nursery beds and plantations and sundries	2(a)	"	1,250	1,250 1,250
	Weeding pruning and watering the existing plantation	2(c)	"	2,350	2,350 2,350
		Total	100	3,600	3,700 3,700
Seegur	Clearing 9 acres, digging 10,000 pits and planting	2(a)	"	625	625 625
	Weeding, watering and pruning the existing plantation	2(c)	"	875	875 875
		Total	"	1,500	1,500 1,500
Salem	Fire tracing the Railway fuel reserve	1(a)	300	"	300 300
	Renewing such portions of the old fences as are damaged and fencing and enclosing other reserves as they are surveyed.	1(b)	3,000	"	3,000 2,000
		Total	3,300	"	3,300 2,300

Range Name of the
place where
work is to be
done

Description of the work

Saline
Continued

Improving and conserving reserves by addition
Cost of two men for watering Soudal Wood
Pay of gardeners fitting extension and maintenance
Fencing & enclosing Gindan & Pongab ^{new} forest

South Square

Temporary establishment, to prevent
3 Rangers at 15, 2 at 10, & 9 at
Expending 32 1/2 miles of forest at 1 anna
Thinning 8/10 in Caliche & fuel reserves

Wyniaad
Chemmatnair

Clearing grass around the Gindan
Fire traces in Wallian and Warley
Fencing — — — —
Watching the above reserves, & thinning in
Particulars not given

Nelambur

Particulars not given — —

13/13

Budget Head	Collector's Estimate			Board's Estimate
	Ordinary	Extraordinary	Total	
Brought forward	3,300	"	3,300	2,300
al. planting — 1(C)	3,000	"	3,000	3,000
nurseries — 2(a)	168	"	168	168
of the plantations — 2(C)	3,550	"	3,550	3,550
own plantations — 2(d)	400	"	400	400
Total	6,300	4,118	10,418	9,418
5 Rs each — 1(a)	1,320	"	1,320	"
per yard — 1(b)	3,250	"	3,250	2,000
and similar reserves. 1(C)	2,430	"	2,430	1,500
Total	7,000	"	7,000	3,500
spat. —	50	"	50	50
unes — 1(a)	750	"	750	750
— — 1(b)	1,000	"	1,000	1,000
allian — 1(C)	700	"	700	500
— —	200	"	200	"
Total	2,650	"	2,650	2,250
— —	16,000	"	16,000	16,000
Grand Total	64,776	65,534	130,310	112,055

(42,318 ordinary
69,737 extra-ordinary)

14/13

The above estimates have been revised with the assistance and by the advice of the Inspector of Forests.

The Board regret that they are not in a position to give more details regarding the extraordinary expenditure on plantations ~~year~~, as to the cost already incurred and the amount likely to be required for expenditure hereafter, and the profit there

that is likely to be obtained
essentially. They can how-
ever assure the Govern-
ment that the greatest
care has been taken to
check the figures and
curtail expenditure -
They hope that they
will be able to show
full details in the
next year's Budget.

Range	Description of the Work	Collector's Board's Estimate		
		Estimate	Extraordinary	Total
Muddur Malay.	Repairs to roads and bridges	800	800	800
	Repairs to Office and timber sheds	600	600	600
	Total	1400	1400	1400
Salim	New ghaut road to facilitate ackha wood being floated down the river	6000	4000	4000
	Enclosing ground for Depots	300	300	300
	Total	6300	4300	4300
South Canara	Two Forest huts at 300 Rs each	600	600	600
	Improvements to Depots	400	400	400
	Total	1000	600	1000
Mynad.	Roads	100	100	100
Chpumat Vair	Repairs to the Yelaval road	150	150	150
Grand Total		30950	5150	23100

From the above it will be observed
that the estimates have been but
slightly revised the works being all
important -

Name of the Work.	Collector's Board's Estimate.				Range.	Description of the Work.	Collector's Board's Estimate.			
	Estimate	Ordinary	Extra-ordinary	Total			Estimate	Ordinary	Extra-ordinary	Total
Constructing a timber shed as per est. estimate.	5000	"	1000	1000	Sathia Manga Lum	Opening new roads in the plantation and repairing the old roads	100	100	"	100
Black holes at Blaghar as per Do.	500	"	500	500		Extending and repairing channels	100	100	"	100
Thy marks at Bumbum Defok	50	50	"	50						
Total.	5550	50	1500	1550		Total.	200	200	"	200
Putting a bridge path in the Paparasam and Blumar - Boorahy hills	1000	"	1000	1000	Bhamany.	Cutting raft channel round the Neringepette divinient	5000	"	5000	5000
Fixing the boundary of the reserved forests and clearing paths	700	200	"	200						
Constructing a dwelling house for an European Overseer at Vasadamm Vellore	250	"	500	500	Kollegal.	New roads and repairs	100	100	"	100
Total.	1950	200	1500	1700		Sheds for Elephants & Bullocks	150	"	150	150
						Repairing and extending channels	150	150	"	150
Opening out a new road miles long	1000	"	1000	1000	Bowlam patti	Total	400	250	150	400
Repairs to an old road	250	250	"	250		Repairs of 13 Miles of road	2000	1300	"	1300
Repairs and additions to office building	1000	500	500	1000		Forest Bungalows.				
Total.	2250	750	1500	2250	Mettur paliam	Sheds for Overseers and Janak Shutians	500	"	500	500
						Total	2500	1300	500	1800
						New Road from Chengal to Metturpaliam	1000	"	1000	1000
						Office building for Overseer & repairing huts and Defoks	100	100	500	100
						Total	1600	100	1500	1600

The other items do not call for
remark, the estimates being small
and the reductions made trifling.

The aggregate estimate as re-
vised by the Board under the several
items of working charges amounts to

Ordinary, 218,604 R. 306,291 as shown below
Extraordinary 87,687.
306,291.

Item	Collector's Estimate	Board's Estimate
I	177,104	128,765
II	11,550	8,800
III	9,120	5,420
IV	130,310	112,055
V	4,000	4,000
VI	"	"
VII	30,950	23,100
VIII	21,234	19,274
IX	2,907	2,907
X	3,077	1,970
	393,252	306,291.

Establishment

With the exception of
the

Works of Utility

A list of the works included under this head is appended.

Range	Description of the Work.	Collyer's Board's Estimate		
		Estimated Ordinary	Extraordinary	Total
all the	Turned 3 Timber sheds at 100 Rs. each			
courses	and a Forest Office at 250 Rs.			
of the	and repairing Forest Govt. Bungalows	700	700	700
can be	Paying certain Forest lands to extinguish the rights of certain Forest-holders	1000		
is	Collecting Forest specimens and testing the nature of timber	50	50	50
5 Rs	Total	1750	50	750
per	Constructing 4 matchmen's huts at 50 Rs. each	200	200	200
and	Office building for the Forester	500	500	500
North	Constructing and repairing store huts on the several Plantations and reserves.	200	200	200
brook				
spread				
comes				
South				
brook				
all the				
fishings				
poly				

Works of Utility

A list of the works included under this head is appended.

Range	Description of the Work.	Collyer's Board's Estimate		
		Estimated Ordinary	Extraordinary	Total
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courses	and a Forest Office at 250 Rs.			
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is	Collecting Forest specimens and testing the nature of timber	50	50	50
5 Rs	Total	1750	50	750
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and	Office building for the Forester	500	500	500
North	Constructing and repairing store huts on the several Plantations and reserves.	200	200	200
brook				
spread				
comes				
South				
brook				
all the				
fishings				
poly				

The salary of the Inspector
of Forests who is absent on furlough,
provision has been made for the
full strength according to the
sanctioned scale, and in doing
so the temporary alterations
latey recommended and sanctioned

actuals
1875-76. 177,814
sanctioned
estimate for 1875-76. 177,776
estimate
for 1875-76. 177,814

have not been taken into account.
A revision of the establishments
is urgently required and will
shortly take place. The Board
hope that it will be possible to
effect it without extra cost to
the State, but if any small
increase is required a supplemental
Budget will be submitted.

Provision has been made for the
deputation and personal allowances
of the Officiating Inspector of Forests.

To sum up the total estimates
of receipts and charges for 1875-76 -

are as shown below.

Receipts 537,780.

Expenditure -

Working Charges Ordinary 2,18,604

Do - Extraordinary - 87,687

Establishment - 1,95,410

Total charges 5,01,701.

The Board are indebted to
Capt Walker for the readiness
with which he arranged at great
inconvenience to himself to be present
in Madras during the preparation
of the Budget and for the invaluable
advice and assistance they have
received from him in revising the
Estimates. -

A. B.

Compd. H. B.

Revenue Department
Proceedings of the Board of Revenue
dated 19th October 1874.

The Board resolves to submit
to Government the Joint Budget Estimates
of Receipts and Charges for 1875-76
with the explanatory Memoranda re-
quired by the Resolution of Government
of India dated 15th January 1874, to be
/ True Extract /

J. G. S.
Secretary

E. M. M.
Copy to Commr. of Dist.

The Agent to Govt. P.D.
with Budget Estimates of
Receipts and charges and
Explanatory Memoranda
A List of sanctioned Scales of the
Establishment and a copy of the
Annual Account Current for
1873-74.

11
First Budget
of Receipts & Charges
1875-76

No 1381 Revenue Department
Proceedings of the Madras Government

Under date the 30th October 1874

Read the following
Proceedings of the Board
of Revenue.

Submitting to Govt.
the First Budget Estimates
of Receipts & Charges for
1875-76 with the explanatory
Forms required by Govt.
of India.

N.E. 19th Oct. 1874

Legal

27/10

Not complete

J. B. S.
24/10

M.B.
29/10

The Board of Revenue
submit the First Budget
Estimates of Receipts & Charges
for 1875-76 in the new forms
prescribed by the Govern-
ment of India in their
Resolution in the Depart-
ment of Revenue, Agriculture
& Commerce of 15th January 1874.

26/10/74

27

Not signed

No. 87 with the remark,
 however, that they are not in
 a position to furnish, on the
 present occasion, all the
 required minute details,
 as the Resolution was
 communicated to the
 Collectors of Forest Districts
 and their Forest Subordinates
 late in the year. The Board
 have had the advantage
 of a personal conference with
 the Inspector of Forests
 in preparing these docu-
 ments.

	Receipts.	Rs.
1. The Board estimate	Actuals of 1873-74 —	466,194
2. The receipts for the next year	Estimate for 1874-75 —	4,50,000
at Rs. 537,780, after a careful	Proposed do. for 1875-76 —	537,780
revision of the Collectors' estimates		

estimates. The increase over
 the regular estimate of the
 current year is mainly due
 (1) to the addition for the
 first time of the Forest
 Revenue of Badrachellam
 Taluk (Godavery District)
 recently transferred to this
 Presidency from the Central
 Provinces; (2) to the proposal
 to establish depôts in
 Siminelly to sell timber,
 fuel &c.; (3) to the auction
 system recently introduced
 into Annamallay, which,
 it is expected, will be so
 thoroughly known and
 established by next year
 as to effect larger sales;
 (4)

(4) to the increasing demand for Mundumallu timber for Public Works, and (5) to the probable realization of a larger income from minor produce.

He also has a report on Mundumallu work for 1874.

3. Considering the actuals of past years the Govt. doubt if the large estimate will be realized, but as the Board and the Inspector of Forests have given their best attention to the subject, and the Administration of the entire Department has undergone a change under

2. I shall not say under which it will be operated, as it implies the contrary. I would state that its operation will be vigorously prosecuted in such a way as to effect a saving of the Estimate is proposed at Rupees 33,700 in round numbers.

Expenditure. Rs. 306,291

Working charges (Ordinary & Extraordinary)

Actuals of 1873-74	175,370
Grant for 1874-75	202,821
Budget Estimate for 1875-76	306,291

	Actuals of 1873-74	Grant for 1874-75	Estimate for 1875-76
I Cost of timber operations	7,695	87,350	128,765
II Cost of collecting minor produce	7,227	9,500	8,000
III Cost of Forest organization	14,237	10,000	5,420
IV Cost of the treatment & creation of Forests	55,303	61,410	112,055
V Rent of Leased Forests	6,021	7,674	4,000
VI Works of utility for the development of Forests	11,929	14,575	23,100
VII Cost of departmental cattle	14,061	18,360	19,374
VIII Cost of departmental plant & tools	12,56	500	2,907
IX Miscellaneous charges	13,11	24,55	19,70
Total	175,370	202,821	306,291

The estimate of Rupees 306,291 is largely working charges, and it is not likely that the Government of India will accept it. The details of the estimate are shown in the margin, and the large increases in the first and fourth items is not justified either by the actuals of 1873-74 or by the remarks in the explanatory memorandum of the Board. Certain increase under cost of timber operations is necessary with reference to the larger Revenue proposed to be realized. The sum spent under the same head in 1873-74 was

meet the excess expenditure
under working charges.
It is not likely that any
portion of the grant for
establishments can be
diverted for other purposes
in 1875-76.

6. The Governor in
Council passes the total
estimate of charges amount-
ing to Rupees 4,50,000.

7. The budget
estimates as now revised
will be sent to the Account-
ant General with all
their accompaniments
for transmission to the
Government of India.

G. L.

22/10/75

6 To the Accountant General
14. The Board of Revenue
5. The Financial Dept
and copy to the Accountant General
Des. L. No.

E. L.

12 August 1924 - 47-98.
 18 October 1924 - 153-156
 1 September 1924 - 1-2
 27 January 1924 - 137-138

1837-29
 Review 1837-1838
 Proceedings of the
 Board of Revenue

Order 19 October 1875
 Order 19 October 1875
 Order 22 October 1875
 Order 22 October 1875
 Order 22 October 1875

1875-1881-30 October
 Submitting to Lord
 the Hon. J. P. Dwyer
 Estimate of Receipts &
 Charge for 1875/6 with
 the explanatory Notes
 regarding the sale of land

326

1875/10/14