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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	751	Press
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Dated	19. 6. 18.76	196 .

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
19th June 1874.*

No. 171. Read the following letter from Captain C. WALKER, Officiating Inspector of Forests, to C. G. MASTER, Esq., Acting Secretary to Government, Revenue Department, dated Ootacamund, 9th June 1874, No. 149 :—

With reference to paragraph 25 of G. O., No. 1,194, dated 27th October 1873, in which the Government call for explanation regarding certain items in the Mudumalloy accounts, I have the honour to forward an extract from Colonel Morgan's letter on the subject received through the Commissioner of the Nilgiri Hills.

2. The explanation appears satisfactory; but the present system of valuation and tabulating the results of departmental operations under this head, Felling, Carting, *etc.*, requires revision, as pointed out by Government in their Proceedings of 29th April last, reviewing the Forest Administration Report for 1872-73.

ENCLOSURE No. 1.

Extract from letter, No. 2776, dated 30th April 1874, from Colonel H. R. MORGAN, Deputy-Conservator of Forests, to the Commissioner of the Nilgiris.

With reference to paragraph 25 of G. O., No. 1,194, dated 27th October 1873, calling for explanation for the cost of carriage of timber in Statement A being greater than the amount exhibited in Statement D as increased value of timber brought to depot during 1871-72, I have the honour to explain that the item of carriage includes a portion of the sums paid in 1871-72 for timber carted and brought to account as stock in hand in 1870-71, and that for reasons stated in the ensuing paragraphs the stock on 31st March 1872 in the Mysore depot was under-valued, *i.e.*, 1½ Annas less than the actual cost; that the Ootacamund depot average rate of Rs. 1-8-0 a cubic foot existed up to the commencement of 1871-72 was reduced to Rs. 1-4-0 a cubic foot at the close of that year as actual cost, agreeably to G. O., No. 963, dated 22nd June 1872 (*vide* Statement D); and that Rs. 750 were deducted from the total value of timber in different depots on 31st March 1872 "as destroyed by fire, white ants, *etc.*;" hence, apparently, a large deficit under the item

	Rs.	As.	P.	
Net surplus value of timber stored in different depots.....	10,305	14	0	" net surplus value of timber stored in different depots " during the year 1871-72, against which
Add difference of value between Rs. 1-1-0 and 1-0-0 on 22,941 cubic feet at Mysore on 31st March 1872.....	4,721	13	6	Rs. 15,053-9-6 would have otherwise been entered
Add difference of value between Rs. 1-8-0 and 1-4-0 on 7,804 cubic feet on 31st March 1872.....	1,576	1	0	as per margin in place of Rs. 10,305-14-0,
Add value of timber destroyed by fire, white ants, <i>etc.</i>	750	0	0	while the actual cost of carriage during that
	15,653	9	6	year would have been Rs. 10,723-9-1 (in lieu of Rs. 12,102-0-5) if Rs. 2,368-7-4 paid in that
				year for timber carted and brought to account in 1870-71 was left out of account.

2. The valuation of timber in Mudumalloy depot is 12 Annas a cubic foot, and the carriage hire to Mysore is 1½ Annas a cubic foot, which causes the valuation at the latter depot to be Rs. 1-1-6; but having held auctions in that town on two occasions for sale of the timber, I found that one Rupee is a pretty certain average price that we can always obtain, which was, therefore, considered a safer valuation on the Mysore stock.

3. As regard the under-valuation on the Ootacamund depot stock, I beg to state that the market is now very dull, and the small sales effected during the year prove that Rs. 1-4-0 a cubic foot as an average rate is a reasonable one for us to depend upon. The rate of the stock in the jungles from which timber is exported to Mysore and Ootacamund must be reduced to 8 Annas a cubic foot all round, which is a correct valuation instead of 12 Annas the old rate.

(True Extract.)

(Signed) C. WALKER, Captain,
Officiating Inspector of Forests.

*Proceedings of the Madras Government, Revenue Department,
19th June 1874.*

No. 173.

ORDER THREEON, 19th June 1874, No. 551.

Forest, No. 8.

Communicated to the Board of Revenue
to whom, and not to the Inspector of Forests,
Colonel Morgan's explanation should have

been submitted by the Commissioner of the Nilgiris.

(True Extract.)

(Signed)

C. C. MASTER.

Acting Secretary to Government.

Extract from letter No. 27 dated 30th
 April 1874, from Colonel H. R. Morgan,
 Dir. Conservator of forests, to the Comisario
 of Virginia.

With reference to para 25 of G.O.M.
 1194 dated 27th October 1873, calling for
 explanation for the cost of carriage of
 timber in Statement A being greater
 than the amount exhibited in Statement
 D, as increased value of timber brought
 to British during 1871-72, I have the
 honor to explain that the item of
 carriage includes a portion of the sum
 paid in 1871-72 for timber, cut and
 brought to account as stock in hand
 in 1870-71, and that for reasons stated
 in the ensuing paras the stock on 31st
 March 1872 in the Mysore Report
 was undervalued, i.e. was less than the actual

30th of 1874

REVENUE

THE PUBLIC WORKS

to the Govt.

1874

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As margin, in place of 10305-11-11,
while the actual cost of carriage in
during that year would have been
10305-11-11 (in lieu of 10305-11-11) c/s

100

As regard the undervaluation on
the Commercial Report, let me
to state that the market is now very
dull and the small sales effected during
the year prove that 1-16-4 a C^t is
an average rate is a reasonable one for

is to depend upon - The rate of the
 stock in the jungles from which timber
 is exported to Mysore, and Kotacarnund
 must be reduced to 8 annas a Cft, all
 round which is a correct valuation
 instead of 12 annas the old rate.

(See Extract)

Campbell Walker Captain
 Offr Inspector of forests

Enclosure
 In a letter No 11999 to
 Jams 1921 from the Offr
 Inspector of forests to the
 Secy to Govt No 12. R.
 No 11999
 11/12/11

No 1169
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 of
 from

Office of Inspector of forests
 Kotacarnund 9th June 1894

Captain Campbell Walker
 Offr Inspector of forests.
 C. C. Master Esq
 Secy to Government
 R. R.
 Sir,

With reference to para 25 of
 C.O. No 1194 dated 27th October 1893
 in which the Government call for
 explanation regarding certain items
 in the Madamallay accounts, I have
 the honor to forward an extract from
 Colonel Morgan's letter on the sub-
 -ject received through the Commissioner
 of the Nilgiri Hills.

The explanation appears
 satisfactory but the present system
 of

of valuation and tabulating the
results of departmental operations
under this head - selling Carting &c -
requires revision as pointed out by
Government in their Proceedings of
29th April last reviewing the Post
Administration Report for 1872-73.

Yours truly,

Sir,

Your Most Obed^t Serv^t

Cum gratia Captain
Off^r Inspect^r of Posts

