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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1666 Press

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No. 238. Read the following Proceedings of the Board of Revenue, dated 22nd October 1875, No. 2,933, Forest No. 215:—

THE Board resolve to forward the Forest Budget Estimate of Receipts and Charges for 1876-77.

2. As will be observed from the following chapters, the information given by Collectors is not quite complete according to the instructions given in the Resolution of the Government of India, dated 15th January 1874, No. 1-89, but the Board trust that it will be found sufficient to enable Government to pass orders and that the remarks made by them in the several chapters will indicate to the Collectors what is required, so that full information may be furnished next year.

3. The Board regret that they had not the benefit of the assistance of the Inspector of Forests in the preparation of the budget as he had to proceed to Simla for the Forest Conference before all the estimates were received from the districts, but care has been taken to curtail expenditure and ensure economy of working so far as is compatible with efficiency.

CHAPTER I.

4. ACTUALS.—The receipts of 1874-75 exclusive of those of Rekapalli in Godavery transferred during the year from the Central Provinces have fallen below those of 1873-74 by Rupees 1,08,352. The decrease is chiefly in the following ranges:—

Receipts.

	RS.
1870-71	3,39,762
1871-72	4,18,882
1872-73	4,18,767
1873-74	4,49,541
1874-75	3,41,189

	Decrease. RS.
Anamallai	44,091
Mudumallai	20,954
Salem	11,460
Wynaad	10,694
Nilambur	10,143

5. In Anamallai the decrease is due (1) to the reduced prices realized in auction sales, (2) to some of the purchasers at auction not having paid the price before the close of the year, and (3) to the limited supply of timber to Public Works Department during the year.

6. In Mudumallai the decrease is caused by the Public Works Department having taken but a small quantity of timber and by reduced sales in consequence of the brisk competition of the owners of certain private forests.

7. In Salem the falling off was owing to the dulness of the market and to the Railway Company having purchased fuel from private parties.

8. In Wynaad and Nilambur the sales were limited owing to the market having been overstocked. In Wynaad it was also a bad year for cardamoms.

9. The working charges* show an increase of Rupees 46,494. The increase† is chiefly in South Canara and Palghaut. In the former it was owing to the purchase of three elephants for Rupees 4,100 and to increased departmental operations, and in the latter to the purchase of a private forest for Rupees 21,000, to the payment of Rupees 4,000 on account of land purchased in the preceding year, and to increased expenditure for fencing the reserves.

	Rs.
*1870-71	1,56,779
1871-72	1,94,814
1872-73	3,03,735
1873-74	1,75,370
1874-75	2,21,864

	Rs.
† South Canara ...	10,042
Palghaut	28,304

	Rs.
1870-71	1,38,081
1871-72	1,50,902
1872-73	1,74,575
1873-74	1,77,814
1874-75	1,74,732*a*

a Exclusive of Rupees 1,276 belonging to Rekapalli in the Godavery District.

10. The charges under establishment do not exhibit any material variation and call for no remark.

CHAPTER II.

11. Regular Estimate.—*Receipts—I., Revenue from Wood—Item* (1) *a, Timber brought to Depôts by Departmental Agency.*—The Collector's estimate under this head is slightly in excess of the sanctioned estimate. The difference is in the ranges noted below :—

	Rs.
Actuals of 1874-75	1,09,875
Sanctioned Estimate for 1875-76 ...	2,11,200
Collr.'s Regular Estimate for 1875-76.	2,15,032
Board's do. do.	1,91,300

		Rs.
Kurnool...	—	150
North Arcot...	—	3,000
Madura...	—	1,500
Tinnevelly	—	5,668
South Canara	—	5,000
Palghaut	—	1,550
Total...	—	16,868

		Rs.
South Arcot...	+	500
Anamallai	+	16,000
Sattiamangalam	+	200
Salem	+	2,000
Wynaad...	+	2,000
Total...	+	20,700

12. *Kurnool.*—The sanctioned estimate for this district is Rupees 2,150. The Inspector of Forests considers that departmental felling in this district should be discontinued for the present as it is not profitable, and orders have been issued accordingly. The collections in the district from the sale of stock on hand, which is small, is not likely to exceed Rupees 100. The estimate will be reduced to that amount.

Vide Inspector's letter, dated 18th August 1875, No. 424.

	Rs.
Actuals of 1874-75	674
Sanctioned Estimate of 1875-76... ...	2,150
Coll.'s Regular Estimate for 1875-76 ...	2,000
Board's do. do. ...	100

13. *North Arcot.*—There is no redwood in stock, and the Collector does not consider it advisable to fell any this year as the owners of private forests in North Arcot and Cuddapah are sending large quantities to Madras and the prices are not favorable. No receipts are, therefore, estimated under this head.

	Rs.
Actuals for 1874-75	8,151
Sanctioned Estimate for 1875-76 ...	3,000
Regular Estimate...	...

14. *Madura.*—The greater part of stock in this district consists of old and deteriorated timber, which the Collector thinks is necessary to sell off by auction at reduced rates. The Board agree with the Collector, and accept his estimate.

	Rs.
Actuals of 1874-75...	3,196
Sanctioned Estimate for 1875-76... ...	6,500
Regular Estimate for 1876-77	5,000

15. *Tinnevelly.*—The Collector states that the decrease is owing to no departmental felling having as yet taken place. The cause of this is not explained. The sales during the last four months amount to Rupees 1,946. The Board will take the estimate at Rupees 6,000 in round numbers.

	Rs.
Actuals of 1874-75...	2,227
Sanctioned Estimate for 1875-76... ...	11,500
Collr.'s Regular Estimate for 1875-76...	5,832
Board's do. do.	6,000

16. *South Canara.*—The Collector states that, considering the provision made for charges (Rupees 2,000), larger receipts cannot be expected. The Collector's estimate will be accepted.

	Rs.
Actuals of 1874-75	11,297
Sanctioned Estimate for 1875-76... ...	15,000
Regular Estimate for 1875-76	10,000

17. *Palghaut.*—No explanation is given why no receipts are expected under this head.

	Rs.
Actuals of 1874-75	...
Sanctioned Estimate for 1875-76... ...	1,550
Regular do. do.	...

18. *South Arcot and Salem.*—The increase is due to the transfer of bamboos from II. (2) to this head under G.O., dated 31st March 1875, No. 619, Revenue Department.

	Salem. Rs.	South Arcot. Rs.
Actuals of 1874-75 ...	6,556	1,593
Sanctioned Estimate for 1875-76	8,000	1,500
Regular Estimate for 1875-76	10,000	2,000

19. *Anamallai.*—Under G.O., dated 14th April 1875, No. 1,033, Public Works Department, 600 tons of seasoned teakwood valued at about Rupees 45,000 will be supplied to Public Works Department. The remainder is expected from sales to the general public.

	Rs.
Actuals of 1874-75	20,187
Sanctioned Estimate for 1875-76 ...	35,000
Regular do. do. ...	51,000

The Board think that the Collector's estimate will be realized.

20. *Sattiamangalam.*—The amount is expected to be realized from the salt of deteriorated timber at auction.

	Rs.
Actuals...	162
Sanctioned Estimate...	200
Regular do.	...

21. *Wynaad.*—The cause of the increase in the estimate is not explained. The collections during the first four months of the year amount to about Rupees 4,000. The Board do not expect more than the sanctioned estimate.

	Rs.
Actuals...	5,567
Sanctioned Estimate	17,000
Regular do.	19,000
Board's do.	17,000

22. In the other districts no changes are proposed by the Collectors. The Board, however, apprehend that at Mudumallai the sanctioned estimate cannot be realized. The actuals in 1874-75 were only Rupees 20,859 and the collections during the first four months of the current year amount to Rupees 7,297, while the sanctioned estimate is Rupees 70,000. The Board, therefore, would reduce

the estimate to Rupees 50,000. This reduces the whole estimate under this head to Rupees 1,91,300.

	Rs.
Actuals of 1874-75	6,474
Sanctioned Estimate for 1875-76... ...	27,500
Regular Estimate for 1875-76	11,000

23. *I. (b.) Firewood and Charcoal brought to Depôt by Departmental Agency.*—This item occurs only in a few districts. The variations are shown below:—

	Sanctioned Estimate.	Regular Estimate.
	Rs.	Rs.
North Arcot...	2,000	4,000
South Arcot	2,000	1,000
Trichinopoly...	3,000	...
Tinnevelly	8,200	...
Bhowani	12,000	6,000
Bolampatti	300	...
Total...	27,500	11,000

24. The Collector of Trichinopoly states that felling by contract has been found cheaper, and therefore no receipts are estimated under this head. This explanation is not clear, and the Board observe that no corresponding increase is estimated under "Wood removed by license-holders" [I. 2 (*b*)]. As, however, the Collector thinks that nothing can be realized, the Board will omit the item in the estimate. The Collector of Tinnevelly remarks that no sales having hitherto taken place, he has not estimated any receipts.

25. *Bhowani.*—The breaching of the Nerinjeepet Channel having rendered floating of fuel difficult, it will be possible to supply the Railway Company with only 1,000 tons. Hence the decrease.

26. *Bolampatti, North Arcot, and South Arcot.*—No particular explanation is given for the variation. The Collector's estimates will be accepted.

	Rs.
Actuals of 1874-75	45,195
Budget Estimate of 1875-76	42,000
Collr.'s Regular Estimate for 1875-76.	55,275
Board's do. do.	52,275

27. I. 1 (*c.*)—*Sandalwood brought to Depôt by Departmental Agency.*—This item occurs in the following districts:—

	Actuals.	Budget Estimate.	Regular Estimate.
	Rs.	Rs.	Rs.
North Arcot...	...	1,000	2,000
South Arcot	...	...	400
Bhowani	12,783	8,000	14,000
Collegal...	12,445	12,000	12,875
Sattiamangalam	8,775	8,000	14,000
Seegur	6,406	7,000	7,000
Bolampatti	32	...	...
Salem	4,754	6,000	5,000
Total ...	45,195	42,000	55,275

28. The large increase in Bhowani and Sattiamangalam is stated to be due to the enhanced prices and increased sales. The collections during the first four months of the current year in the two ranges were as shown in the margin. The estimate in Sattiamungalam will be retained, but that in Bhowani will be reduced to Rupees 12,000.

	Rs.
Bhowani	1,995
Sattiamangalam	7,885

29. In North Arcot the Collector states that a large quantity is being received, whence the increased amount will be realized, but no collections appear under the head during the first four months of the current year. The estimate will be reduced to Rupees 1,000.

30. In Salem the ripe sandalwood is stated to have been exhausted. The estimate on the whole, as modified by the Board, amounts to Rupees 52,275.

	Rs.
Actuals of 1874-75	71,633
Sanctioned Estimate for 1875-76 ...	76,600
Regular Estimate for 1875-76	95,796

31. *I. 2.—Wood removed from the Forests by Purchasers, License-holders, and Permit-holders—(a.) Timber and Bamboos.*—The variations between the sanctioned and regular estimates are shown below:—

		Rs.			Rs.
Golconda...	—	275	Salem	+	7,000
North Arcot	+	5,000	South Canara	+	1,500
Madura	+	3,967	Palghaut	—	2,000
Tinnevelly	+	4,080	Total ...	+	22,947
Collegal	—	188		—	3,751
Sattiamangalam ...	—	1,288	Net ...		19,196
Mettapolliem	+	500			
Bolampatti	+	900			

32. *North Arcot, Salem, and South Canara.*—The increase is owing to the transfer of bamboos to this head from II. (2) as per G.O., dated 31st March 1875, No. 619, Revenue Department.

33. *Madura.*—The increase in this range is not explained, but the Board are confident that the estimate will be realized, as the collections within the first four months amount to Rupees 2,146.

34. *Tinnevelly.*—No estimate was originally made under this head for this district as it was calculated that the license system would be abandoned and the felling carried on departmentally; but, as this has not been done, an estimate is now made under this head. The collection during the first four months of the current year amounts to Rupees 1,364, and the Collector's estimate for the whole year may be accepted.

35. *Sattiamangalam.*—The decrease is expected with reference to the collections during the past months and the contracts made.

36. *Palghaut.*—The Collector anticipates no revenue under this head. The reason is not stated. The variations in the other ranges are small, and do not call for remark. The Board adopt the Collectors' estimates.

	Rs.
Actuals of 1874-75	81,268
Sanctd. Budget Estimate for 1875-76.	83,900
Regular Estimate for 1875-76.	80,911

37. *I.* 2 (*b.*)—*Firewood and Charcoal.*—The variations under this head are in the ranges noted below :—

	Rs.		Rs.
Cuddapah	— 6,000	Tinnevelly	+ 6,048
Madura	— 1,163	Bolampatti	+ 900
Collegal	— 687	Palghaut...	+ 500
Sattiamangalam ...	— 1,087		+ 7,448
Mettapolliem	— 500		
South Canara	— 1,000		
	— 10,437		

38. The decrease in Cuddapah is stated to be due to free licenses being granted for burning charcoal for smelting iron. The Board are not aware of any ruling on the subject. The Collector will be requested to report. Meanwhile his estimate will be retained.

39. The increase in Tinnevelly is due to the reason for the decrease under I. 2 (*a*), *viz.*, the retention of the license system in preference to departmental working. The variations in the other ranges are small, and do not call for remark.

	Rs.
Actuals	3,137
Sanctioned Estimate	5,230
Regular do.	4,472

40. I. 3.—*From Confiscated, Drift, and Waif Wood.*—The variations, which are shown below, are trifling, and the estimates are accepted :—

	Rs.		Rs.
North Arcot	+ 200	Sattiamangalam	+ 50
South Arcot	— 100	Mettapolliem	— 450
Madura	— 76	Salem	+ 100
Tinnevelly	— 192	South Canara	— 300
Vizagapatam	+ 10		

	Rs.
Actuals of 1874-75	648
Sanctioned Estimate	2,150
Regular do.	967

41. *II., Revenue from Minor Produce*—1, *Grazing dues and Sale of Grass.*—The variations occur in the following ranges :—

	Rs.
Sattiamangalam	+ 12
Bolampatti	— 750
Mettapolliem	— 550
Salem	+ 5
Palghaut	+ 100
	+ 117
	— 1,300

42. *Mettapolliem and Bolampatti.*—No explanation is given for the decrease; but, seeing that there have been no receipts in the first four months of the current year, the reduced estimates will be retained. The variations in the other ranges are trifling :—

	Rs.
Actuals of 1874-75	41,471
Sanctioned Estimate	67,420
Regular do.	24,597

43. II. 2, *Other Minor Produce.*—The variations occur in the following ranges :—

	Rs.		Rs.
North Arcot	— 5,200	Salem	— 15,000
South Arcot	— 1,000	South Canara... ...	— 8,000
Madura	— 2,718	Wynaad	— 1,150
Tinnevelly	— 1,468		— 42,936
Anamallai	— 3,000		+ 113
Sattiamangalam ...	+ 113		— 42,823
Bolampatti	— 3,000		
Mettapolliem	— 2,400		

44. The decrease in Salem, North Arcot, and South Arcot is due to the transfer of bamboos from this head to I. under G.O., dated 31st March 1875, No. 619, Revenue Department.

45. The large decrease in South Canara is due partly to the above cause and also partly to the necessity of giving the Catechu jungles rest.

46. *Anamallai.*—The decrease is expected as the hillmen who used to collect the produce are required for boundary survey work.

47. In the other ranges no sufficient explanation is given, but the amounts are small.

48. III. *Duty on Produce of Foreign or Private Forests imported into British Territory.*—Blank.

	Rs.
Actuals	61
Sanctioned Estimate	50
Regular do.	165

49. IV. *Miscellaneous*—1, *From Fines and Forfeitures.*—The amounts concerned are small, and call for no remark.

	Rs.
Actuals	2,479
Sanctioned Estimate	200
Regular do.	612

50. 2, *From Refunds to the Department.*—The amounts concerned are small, and call for no remark.

	Rs.
Actuals	2,085
Sanctioned Estimate	2,100
Regular do.	1,209

51. 3, *From other Sources.*—The amounts concerned are small, and call for no remark.

	Rs.
Actuals of 1873-74	4,49,541*
Actuals of 1874-75	3,64,326†
Budget Estimate for 1875-76... ...	5,18,350
Collector's Regular Estimate	4,90,036
Board's Regular Estimate	4,63,304

52. The total regular estimate for 1875-76 amounts to Rupees 4,63,304.

* Exclusive of the receipts of Rekapalli, which belonged to the Central Provinces, and Nilgiri Sholas, which were not imperial, amounting to Rupees 29,250 included in the current year's regular estimates.

† Exclusive of the receipts of Nilgiris, amounting to Rupees 11,350 included in the current year's regular estimates.

	Rs.
Actuals of 1874-75	53,428
Sanctioned Estimate for 1875-76 ...	72,785
Collr's Regular Estimate for 1875-76	80,398
Board's do. ... ... do. ...	71,898

53. CHARGES—I. 1 (*a*), *Cost of Wood brought to Depôt by Departmental Agency.*—As in the case of receipts, the Collector's estimate under this head is in excess of the sanctioned estimate. The variations in the several ranges are noted below:—

	Rs.
Gumsur and Surada ...	+ 700
Kurnool	+ 3,600
Anamallai	+ 3,500
Sattiamangalam	+ 200
Bolampatti	+ 1,500
Mettapolliem	+ 465
Salem	+ 2,800
Nilambur	+ 2,000
Total ...	+14,765

	Rs.
North Arcot	— 1,000
Tinnevelly	— 5,152
South Canara	— 500
Palghaut	— 500
Total ...	— 7,152

	Rs.
Actuals for 1874-75	504
Sanctioned Estimate for 1875-76	500
Collr.'s Regular Estimate for 1875-76 ...	1,200
Board's do. do.	500

Board's Proceedings, dated 21st September 1875, Miscellaneous No. 351-8,582.

54. *Gumsur and Surada.*—The Collector provides the increased sum in view to opening new depôts. The Board have refused to sanction additional expenditure during the current year, and the excess estimate will therefore be disallowed.

	Rs.
Actuals of 1874-75	885
Sanctioned Estimate for 1875-76	...
Regular Estimate for 1875-76	3,600

55. *Kurnool.*—The excess provision is disallowed as there is to be no departmental felling for the present. The estimate under receipts has also been reduced.

56. *Anamallai.*—The increase will be allowed with reference to the increased receipts* estimated, and the Board will also add Rupees 5,400 on account of certain expenditure incurred in 1874-75 but paid out of the funds of 1875-76 (*vide* Collector's letter, dated 28th September 1875, No. 387.)

	Rs.
Actuals of 1874-75	4,116
Sanctioned Estimate for 1875-76 ...	10,000
Collr.'s Regular Estimate for 1875-76.	13,500
Board's do. do.	18,900

* Rupees 16,000.

57. *Sattiamangalam.*—The increased provision is made for felling junglewood and removing it to market. The amount of increase is small, and is allowed to stand.

	Rs.
Actuals of 1874-75	1,000
Sanctioned Estimate for 1875-76 ...	1,535
Regular do. do.	2,000

58. *Mettapolliem.*—The increase is stated to be required to pay for the extra quantity of teak felled and delivered at the depôts. It will be retained.

	Rs.
Actuals of 1874-75	250
Sanctioned Estimate for 1875-76 ...	2,500
Regular do. do.	4,000

59. *Bolampatti.*—As there is a great demand for blackwood by Calicut merchants, a contract has been entered into for the felling in the forest of 900 logs of teak, blackwood, and vengai, and the increase is provided on account of the portion which is likely to be delivered within the year. The increase is allowed under these circumstances.

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	Rs.
Actuals of 1874-75	4,570
Sanctioned Estimate for 1875-76... ...	5,200
Regular do. do.	8,000

60. *Salem.*—Increase is due to the transfer of the charges on account of bamboos from II. (2) to this head.

	Rs.
Actuals of 1874-75	4,234
Sanctioned Estimate for 1875-76... ...	5,000
Collr.'s Regular Estimate for 1875-76..	7,000
Board's do. do.	5,000

61. *Nilambur.*—No reason is assigned for the increased provision. It is therefore disallowed.

62. *North Arcot, Tinnevelly, and Palghaut.*—The decrease is estimated with reference to the decrease or absence of receipts under the corresponding head.

63. *South Canara.*—Extensive felling is not likely to take place as the Forest Officer is employed in demarcating the State forests. A decrease of Rupees 500 is therefore expected.

	Rs.
Actuals of 1874-75	6,497
Sanctioned Estimate for 1875-76... ...	2,500
Regular do. do.	2,000

64. No charges are proposed in the other ranges, but the Board resolve to reduce the estimate of charges at Mudumallai from Rupees 26,600 to Rupees 19,000 with reference to the reduction in the corresponding receipts.

	Rs.
Actuals of 1874-75	15,071
Sanctioned Estimate for 1875-76 ...	26,600
Commr.'s Regr. Estimate for 1875-76.	26,600
Board's do. do. ...	19,000

65. The total alterations thus effected brings the charges to Rupees 71,898 against the corresponding receipts of Rupees 1,91,300.

66. I. 1 (*b*) *Firewood and Charcoal brought to Depôt by Departmental Agency.*—The variations under this head are as given below:—

	Sanctioned Estimate.	Collector's Regular Estimate.
North Arcot	...	1,000
Trichinopoly	1,000	...
Tinnevelly	1,000	...
Bhowany	7,300	3,000
Total...	9,300	4,000

67. The reductions in Trichinopoly, Tinnevelly, and Bhowani are consistent with the reduction in the receipts, and in North Arcot the provision of Rupees 1,000 is a set-off against the increase of Rupees 2,000 estimated under the corresponding head of receipts. The Collector should have explained the details of his estimate since no provision was originally made in the budget. The Collector's estimates will, however, be retained. On the whole the charges under this head amount to Rupees 4,000 against the corresponding receipts of Rupees 11,000.

	Rs.
Actuals of 1874-75	9,390
Sanctioned Estimate for 1875-76... ...	9,300
Regular Estimate do.	4,000

68. 1 (*c*.) *Sandalwood brought to Depôt by Departmental Agency.*—The charges are estimated as shown below:—

	Rs.
Actuals	13,942
Sanctioned Estimate	12,850
Regular Estimate	9,350

	Sanctioned Estimate.	Regular Estimate.
North Arcot	700	700
South Arcot	350	350
Bhowani	2,000	2,000
Collegal	4,000	1,500
Sattiamangalam	3,000	1,500
Seegur	2,000	2,500
Salem	800	800
Total ...	12,850	9,350

69. In Collegal and Sattiamangalam felling is proposed to be restricted as departmental felling is expensive. In the other ranges the variations are small, and do not call for remark. The charges are on the whole highly favorable compared with the receipts.

	Rs.
Estimated Receipts	52,275
Charges	9,350

70. 2 (*a*), *Timber removed from the Forest by Purchasers, License-holders, and Permit-holders.*—The variations are in the ranges noted below, and are too small to call for remark. The increase is estimated with reference to the increase estimated under receipts.

	Rs.
Actuals	661
Sanctioned Estimate	2,235
Collector's Regular Estimate	2,834

	Rs.
Madura	+ 300
Bolampatti	+ 95
Tinnevelly	+ 204
	+ 599

	Rs.
Actuals	1,658
Sanctioned Estimate	3,120
Regular Estimate	3,697

71. 2 (*b.*) *Firewood and Charcoal removed from Forests by Purchasers, &c.*—The variations are as noted below :—

	Rs.
Tinnevelly	+ 552
Mettapolliem	— 230
Bolampatti	— 45
Palghaut	+ 300

72. The variations are small, and do not call for remark.

	Rs.
Actuals	332
Sanctioned Estimate	710
Regular Estimate	660

73. *I.* 3, *Confiscated, Drift, and Waif Wood.*—The variations are trifling, and call for no remark.

74. *II. Cost of collecting Minor Produce*—(1) *Grazing and Sale of Grass.*—There are no charges under this head.

	Rs.
Actuals of 1874-75	2,950
Sanctioned Estimate for 1875-76... ...	8,800
Regular do. do.	2,880

* Rupees 42,823.

75. (2) *Other Forest Produce.*—The decrease on the whole is accounted for by a decrease* in the receipts though the reduction is not quite proportionate in each range.

Proceedings of the Madras Government, Revenue Department,
20th November 1875.

	Rs.
Actuals	472
Sanctioned Estimate	4,400
Regular Estimate	2,860
Board's Regular Estimate	5,140

76. *III. Cost of Forest Organization*—(1) *Demarcation Lines and Boundary Pillars or Marks.*—The details of the variations are as shown below :—

—	Sanctioned Estimate.	Regular Estimate.	Remarks.
	Rs.	Rs.	
Trichinopoly—Boundary Path	500	...	As a separate survey of the forests is intended, this expenditure is stated to be unnecessary.
Madura—Clearing Boundary Line ...	1,440	1,200	
Anamallai—Clearing a Line and erecting 160 Pillars.	1,460	460	This work is deferred as money was required for other purposes.
Salem—Demarcation	1,000	1,000	
Palghaut—Not explained	...	200	
Total...	4,400	2,860	

77. The Collector's estimates are approved. Rupees 2,280 on account of the item referred to in the following paragraph will be added for South Canara.

78. CHARGES.—*III.* 2, *Working Plans.*—The provision is made in South Canara for the establishments sanctioned in G.O., dated 20th April 1875, No. 626, in connection with the inquiry now being conducted into the claims of private individuals in view to the demarcation of forest tracts belonging to the State. This item more properly comes under III. (1), and will be transferred to that head.

	Rs.
Actuals	2,280
Sanctioned Estimate	
Regular Estimate	

	Rs.
Actuals	676
Sanctioned Estimate	1,000
Regular Estimate	500

79. *III.* 3, *Surveys.*—The variation is in South Arcot, where the whole amount is not likely to be expended owing to the Deputy Conservator being fully occupied with other work.

80. *IV. Cost of the Treatment and Creation of Forests*—1 *Natural Forests*—(*a*), *Protection from Fire.*—The variations between the sanctioned grant and the Collector's regular estimate are as shown below :—

	Rs.
Actuals	3,131
Sanctioned Estimate	4,230
Regular Estimate	3,864

	Rs.
Tinnevelly	— 180
Bolampatti	— 80
South Canara	+ 144
Palghaut	— 250
Net decrease...	— 366

81. The Collector of Tinnevelly states that the decrease is due to fewer reserves having been taken up than was expected. The decrease in Bolampatti is trifling. The increase in South Canara is the amount provided for the pay of two watchmen at Rupees 7 and 5 each for Parapa and Pillarkhan forests. The decrease in Palghaut is not explained. The Collectors' estimates are accepted.

	Rs.
Actuals	15,588
Sanctioned Estimate	10,383
Regular Estimate	10,850

82. (*b*), *Fencing and Enclosing*.—The variations between the sanctioned grant and the regular estimate occur in a few districts as shown below:—

	Rs.
Cuddapah	+ 2,700
Tinnevelly	— 2,083
Bolampatti	— 150
Net Increase...	+ 467

83. The increase in Cuddapah is provided for completing the fencing of the Codoor hill and Sallakuntachanoo fuel reserves. The decrease in Tinnevelly and Bolampatti is owing to the reasons given in the preceding paragraph.

	Rs.
Actuals	14,941
Sanctioned Estimate	21,105
Regular Estimate	16,658

	Rs.		Rs.
Gumsur ...	+ 20	Tinnevelly ...	—3,061
Kurnool ...	+ 100	Anamallai ...	—2,000
Trichinopoly	+1,000	Bolampatti ...	— 430
Madura ...	— 76		

84. (*c*), *Improvement and Conservation*.—The decrease is owing mainly to work not being done to the full extent in Tinnevelly and to the transfer of Rupees 2,000 in Anamallai from this head to I. 1 (*a*) for want of funds. The variations in each range are shown in the margin.

85. (*d*), *Reboisement or Restoration of Denuded Areas*.—There are no charges under this head.

	Rs.
Actuals	18,157
Sanctioned Estimate	15,873
Regular Estimate	20,113
Board's Regular Estimate...	18,113

	Rs.		Rs.
Cuddapah	+ 3,000	Nilambur	+ 600
South Arcot...	+ 1,000		
Madura	— 60	Net...	4,240
Sattiamangalum	— 300		

86. IV. 2, *Artificial Forests*—(*a*), *Formation*.—The variations occur in the districts noted below:—

87. In Cuddapah the Collector has entered Rupees 3,000 under this head without providing any sum under IV. 2 (*c*) although there is a sanctioned provision of Rupees 2,000 under the latter head. This appears to be a mistake. Only Rupees 1,000 will be entered under this head and Rupees 2,000 under IV. 2 (*c*). The variations in the other ranges are small, and do not call for remark. The regular estimate under this head will amount to Rupees 18,113.

	Rs.
Actuals	606
Sanctioned Estimate	1,050
Regular Estimate	1,050

88. (*b*), *Protection from Fire*.—There are no variations under this head.

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	Rs.
Actuals	20,413
Sanctioned Estimate	39,385
Collector's Regular Estimate	36,896
Board's do.	38,896

	Rs.
Gumsur	+ 36
Cuddapah	— 2,000
Kurnool	+ 500
South Arcot...	— 1,000
Seegur	+ 175

89. (*c*), *Improvement and Conservation*.—The variations occur in the following ranges:—

	Rs.
Salem	— 200
Net...	2,489

90. The estimate in Cuddapah will be raised by Rupees 2,000 for reasons given under IV. 2 (*a*). The other variations are trifling, and do not call for remark.

	Rs.
Actuals	1,036
Sanctioned Estimate	3,124
Regular Estimate	2,474

91. (*d*), *Fencing and Enclosing*.—The variations, which are given below are trifling, and call for no remark:—

	Rs.
South Arcot	— 350
Salem	— 300

	Rs.
Actuals	3,682
Sanctioned Estimate	4,000
Regular Estimate	5,500

92. *V. Rent of Leased Forests*.—The variation is in the Nilambur Range. The cause is not clearly explained. The amount will be retained subject to explanation.

93. *VI. Cost of collecting Duty on Produce of Foreign or Private Forests imported into British Territory*.—Blank.

	Rs.
Actuals of 1874-75	2,382
Sanctioned Estimate for 1875-76 ...	8,900
Regular Estimate	8,450

94. *VII. Works of Utility for the Development of Forests*—(1), *Roads and Bridges*.—The variations are as shown below:—

	Rs.
Tinnevelly	— 1,200
Bolampatti	+ 500
Mettapolliem	— 200
Wynaad	+ 100
Palghaut	+ 350

95. In Tinnevelly the whole provision made for roads cannot be used, nothing having been yet done. The variations in the other ranges are small, and do not call for remark. The Collector's estimates are accepted.

	Rs.
Actuals of 1874-75	3,105
Sanctioned Estimate for 1875-76 ...	7,300
Regular Estimate	6,950
Board's Regular Estimate	11,518

96. (2) *Buildings and Offices*.—The variations under this head are noted below:—

	Rs.
Tinnevelly	— 500
Wynaad	+ 400
Bolampatti	— 400
Bhowani	+ 150

97. The variations are not important. The Board increase the regular estimate by Rupees 4,568 on account of the purchase and repairs of the office buildings, &c., in Salem with reference to G.O., dated 3rd April 1875, No. 520.

98. (3) *Compensation for Land taken up for Forest Purposes and for Extinction of Forest Rights.*—The Collector of Kurnool provides Rupees 1,000, but does not explain the cause. The amount will, however, be retained. The Board also provide Rupees 2,500 on account of the forest land on the Anamallai Range purchased with reference to Board's Proceedings, dated 28th March 1874, No. 715, and referred to in Collector's letter, dated 28th September 1875, No. 307.

	Rs.
Actuals of 1874-75	25,933
Sanctioned Estimate for 1875-76 ...	...
Collector's Regular Estimate	1,000
Board's Regular Estimate	3,500

99. (4) *Other Works of Utility.*—The increase is owing to the provision made in the Bhowani Range evidently on account of the Niringipet Anicut, which has recently breached. The provision will be retained.

	Rs.
Actuals of 1874-75	536
Sanctioned Estimate for 1875-76 ...	5,800
Regular Estimate	8,550

100. *VIII. Cost of Departmental Cattle*—1, *Purchase of Stock.*—The provision of Rupees 400 in Wynaad is stated not to be required. Rupees 800 will be provided under this head on account of Mudumallai for reasons given under VIII. 2 (following paragraph.)

	Rs.
Actuals of 1874-75	4,573
Sanctioned Estimate for 1875-76 ...	400
Regular Estimate for 1875-76	...
Board's Regular Estimate	800

101. *VIII.* 2, *Hire of Stock.*—The variations are in the ranges noted below :—

	Rs.
Actuals of 1874-75	1,693
Sanctioned Estimate for 1875-76 ...	300
Regular Estimate for 1875-76	2,600
Board's Regular Estimate	1,500

	Rs.
Mudumallai	+ 800
South Canara	+ 1,500

Provision made in Mudumallai is for the purchase of ten pairs of cattle as the bullocks have been sold. This item will be transferred to VIII. (1) to which it properly appertains.

102. In South Canara the provision is made for the hire of elephants. This charge appears to have been included under I. 1 (*a*) in the original budget estimate. The amount will, however, be reduced to Rupees 1,200.

	Rs.
Actuals of 1874-75	15,844
Sanctioned Estimate for 1875-76 ...	14,300
Regular Estimate for do. ...	12,770

103. (3) *Feed and Keep of Cattle.*—The variations, which are noted below, are trifling, and call for no remark :—

	Rs.		Rs.
Gumsur and Surada ...	— 50	Wynaad	— 200
Sattiamangalam	— 430	Bhowani	— 150
South Canara...	— 400	Collegal	— 300

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104. *IX. Cost of Departmental Plant and Tools*—(1)*For Timber and Wood Operations.*—The variations are in the ranges noted below :—

	Rs.
Actuals of 1874-75	827
Sanctioned Estimate for 1875-76 ...	1,934
Regular Estimate for do. ...	1,050

	Rs.		Rs.
Madura	— 122	Wynaad	+ 100
Tinnevelly	— 362	Nilambur	— 500
South Canara	+ 50	Palghaut	— 50

105. The decrease in Nilambur is accounted for by the increase under IX. (2). The other variations do not call for remark.

	Rs.
Actuals of 1874-75	474
Sanctioned Estimate for 1875-76 ...	1,166
Regular Estimate for do.	1,296

106. *IX.* (2), *For Other Purposes.*—The variations are in the ranges noted below. They call for no remark.

	Rs.
Tinnevelly	— 220
Bolampatti	— 100
South Canara	+ 50
Nilambur	+ 400

107. *X. Miscellaneous Charges*—(1), *Refunds.*—

	Rs.
Actuals for 1874-75...	2,998
Sanctioned Estimate for 1875-76	
Regular Estimate for do.	

	Rs.
Actuals of 1874-75	64
Sanctioned Estimate...	200
Regular Estimate	200

108. (2), *Law Charges.*—No variations.

	Rs.
Actuals of 1874-75	2,274
Sanctioned Estimate for 1875-76 ...	1,850
Regular Estimate...	1,330

109. 3. *Other Charges.*—The variations are as shown below :—

	Rs.
Tinnevelly	— 500
Sattiamangalam	+ 30
South Arcot	— 15
Mettapolliem	+ 15
Palghaut...	— 50

110. The provision in Tinnevelly was originally made for printing license tickets. This is stated not to be required this year. The other variations are trifling.

111. The total regular estimate under all heads amounts to Rupees 2,49,328 against the sanctioned budget of Rupees 2,56,500. The difference and any further savings that may be possible will be required for the adjustment of the sum sanctioned (Rupees 12,500) on account of the surrender of the Chenakolroyen forest lease in Salem—(*vide* G.O., dated 12th August 1875, No. 1,210).

	Rs.
Actuals	1,76,008
Sanctioned Estimate	1,99,500
Regular Estimate	1,93,440

112. *Establishment.*—The difference between the regular and the sanctioned estimate is small, and does not call for remark.

113. The total regular estimate of receipts compares with that of charges as shown below:—

	Rs.
Receipts	4,63,304
Charges, Ordinary and Extraordinary, including Establishment	4,42,768
Net Profit ...	20,536

CHAPTER III.

114. RECEIPTS—1 (*a*), *Timber brought to Depôt by Departmental Agency.*—The instructions of the Government of India require that the quantity of timber likely to be sold and the prices it is likely to fetch should be stated; the Collectors of Ganjam, Kurnool, North Arcot, Madura, South Canara, and Malabar have not given the information, and the Collectors of South Arcot and Salem, while giving the quantity of timber likely to be sold, do not specify the description.

	Rs.
Actuals	1,09,875
Budget Estimate	2,11,200
Collector's Regular Estimate	2,15,032
Board's do.	1,91,300
Collector's Estimate for 1876-77 ...	2,50,167
Board's do. do. ...	2,17,000

115. In the ranges where particulars are furnished the results are as shown below:—

—	Ranges.	Cubic Feet likely to be sold.	Rate.	Amount.
			Rs. A. P.	Rs.
Teak	Mudumallai	1,500	3 0 0	4,500
	Do.	15,000	2 0 0	30,000
	Anamallai	37,200	1 12 0	65,100
	Mudumallai	1,000	1 8 0	1,500
	Bhowani	1,000*	1 4 0	1,250
	Mettapolliem	1,000	1 0 0	1,000
	Mudumallai	10,000	0 12 0	7,500
	Total ...	66,700	... ...	1,10,850
		Bandy-loads.		
Bamboo	South Arcot	80	11 0 0	900
	Salem	1,050	5 0 0	5,250
		Tons.		
Redwood...	Cuddapah	1,000	15 0 0	15,000
		Cubic Feet.		
Timber	South Arcot	4,000	0 11 0	2,750
Timber	Salem	5,000	0 14 9	8,750
		2,000	0 14 3	
		1,500	0 14 0	
		1,500	0 13 0	
Reserved Wood ...	Tinnevelly	5,000	1 0 0	5,000
		Cart-loads.		
Junglewood	Do.	1,000	13 0 0	13,000
		1,000	5 0 0	5,000
		Logs.	per log.	
Rosewood	Anamallai	400	20 0 0	8,000
		Cubic Feet.		
Do.	Mettapolliem	1,000	1 0 0	1,000
	Total ...	.....	... ...	64,650
Vengai...	Bhowani.	1,000	0 14 0	875
	Mettapolliem	2,000	0 12 0	1,500
	Total...	.....	... ...	2,375
Achawood	Bhowani	2,000	0 15 0	1,875
Blackwood, &c. ...	Bolampatti	16,000	1 0 0	16,000
Junglewood	Mettapolliem	1,000	0 8 0	500
	*Total...	.....	... ...	18,375
	Grand Total...	.....	... ...	1,96,250†

* Includes rosewood.

† *Particulars.*

	Rs.
Cuddapah	15,000
South Arcot	3,650
Salem...	14,000
Tinnevelly	23,000
Anamallai	73,100
Bhowani	4,000
Bolampatti...	16,000
Mettapolliem	4,000
Mudumallai	43,500
Total ...	1,96,250

116. The Board do not think that the information regarding the quantities and rates afford a good basis on which to estimate the probable sales. The sale proceeds can best be arrived at with reference to the past actuals or the regular estimate of the current year and special circumstances. Compared with the Board's regular estimate for the current year, the Collectors' estimates show an increase of Rupees 58,867. The Board think that this estimate can hardly be realized, and they would, therefore, reduce it as shown below :—

Ranges.	Regular Estimates of 1875-76.	Collector's Estimate for 1876-77.	Board's Estimate for 1876-77.
	RS.	RS.	RS.
Gumsur	1,500	3,000	2,000
Surada			
Cuddapah	10,500	15,000	15,000
Kurnool	100	8,000	200
North Arcot	...	1,500	1,500
South Arcot	2,000	3,650	3,000
Madura	5,000	9,000	8,000
Tinnevelly...	6,000	23,000	10,000
Anamallai	51,000	73,100	73,000
Sattiamangalam	200	...	...
Bhowani	...	4,000	3,000
Bolampatti	4,000	16,000	10,000
Mettapolliem	4,000	4,000	4,000
Mudumallai	50,000	43,500	43,800
Seegur	...	667	500
Salem	10,000	14,000	12,000
South Canara	10,000	6,250	6,000
Wynaad	17,000	4,000	4,000
Nilambur	20,000	20,000	20,000
Palghaut	...	1,500	1,000
Total ...	1,91,300	2,50,167	2,17,000

117. In Kurnool felling will be discontinued for the present, and therefore the receipts have been reduced to Rupees 200, which can be realized from the sale of the stock on hand. The large decrease in Wynaad and South Canara is owing to the restricted operations of the departmental felling as it is proposed to demarcate forests and the services of the Forest Officers are required for that work. The Board pass the Anamallai estimates of receipts, special arrangements being made for supplying the Public Works Department indent for 600 tons of teak. The other items call for no remark.

	RS.
Actuals of 1874-75	6,474
Budget Estimate	27,500
Regular do.	11,000
Collector's Budget Estimate	21,500
Board's do.	18,500

118. I. 1 (*b*), *Firewood and Charcoal brought to Depôt by Departmental Agency.*—This item occurs in the following ranges :—

	Regular Estimate for 1875-76.	Estimate for 1876-77.
	RS.	RS.
North Arcot	4,000	4,000
South Arcot	1,000	1,000
Trichinopoly	...	1,500
Tinnevelly	...	6,000
Bhowani	6,000	9,000
Total ...	11,000	21,500

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119. The Collectors of North and South Arcot and Trichinopoly have not given the quantities and rates.

120. In the other two ranges the receipts are calculated at Rupees 6 per ton for firewood. Considering the estimated receipts in 1875-76, the estimates for 1876-77 appear large. The Board think that, although the railway requirements will no doubt increase, the demand in Tinnevelly and the impediment caused by the remains of the Nerinjeepett Anicut in Bhowany will be shortly removed, the estimates ought for safety to be reduced in Tinnevelly to Rupees 4,000 and Bhowany to Rupees 8,000. The price estimated in Tinnevelly, Rupees 6 per ton, is high. The amounts will be reduced accordingly.

	RS.
Actuals of 1874-75	45,195
Sanctioned Estimate for 1875-76 ...	42,000
Board's Regular do. do. ...	52,275

121. 1 (*c*), *Sandalwood brought to Depôt by Departmental Agency.*—The Collector's estimates are shown below :—

—	Regular Estimate for 1875-76.	Collector's Estimate for 1876-77.	Board's Estimate.
	RS.	RS.	RS.
North Arcot	1,000	1,000	1,000
South Arcot	400	700	700
Bhowani	12,000	12,000	12,000
Collegal	12,875	14,000	14,000
Sattiamangalam	14,000	12,100	12,000
Seegur	7,000	6,333	6,300
Salem	5,000	5,000	5,000
Total ...	52,275	51,133	51,000

122. The particulars of quantity and rates are given only for the ranges noted below :—

—	Quantity.	Rate per Maund.	Amount.
	Maunds.	RS. A. P.	RS.
South Arcot	200	3 8 0	700
Salem...	1,600	3 2 0	5,000
Bhowani	1,000	6 5 4	6,333
	1,000	5 8 0	5,500
Chips...	...	...	167
Sattiamangalam	1,000	6 5 4	6,333
	1,000	5 8 0	5,500
Chips...	...	...	267
Segur	1,000	6 5 4	6,333
Collegal	1,150	6 5 4	7,283
	1,150	5 8 0	6,325
Chips...	...	...	392
Total ...	9,100	....	50,133

123. The Collector's estimates are on the whole fair, and are accepted in round numbers at Rupees 51,000.

	Rs.
Actuals	71,633
Sanctioned Estimate...	76,600
Collector's Regular Estimate	95,796
Do. Budget do.	1,00,062
Board's do. do.	1,01,000

124. I. 2 (*a*), *Timber removed from the Forests by Purchasers, License-holders, and Permit-holders.*—The estimates for 1876-77 vary as compared with the regular estimates for 1875-76 are shown hereunder :—

	Rs.
Gumsur ... ... +	600
Golconda ... ... +	25
Rekapally ... ... +	5,500
Kurnool ... ... +	6,500
Anamallai ... ... +	1,000
Bhowani ... ... +	950
Collegal ... ... +	63
Sattiamangalam ... ... +	63
South Canara ... ... +	500
Palghaut ... ... +	1,000
+	16,201
Cuddapah ... ... —	3,000
Madura ... ... —	4,967
Tinnevelly... ... ... —	3,968
Total ... —	11,935

125. Most of the Collectors have failed to give the area over which the work is likely to extend or the quantity of material to be extracted. As the forest establishments will be improved, the Board hope that the increase estimated will be realized. The decrease in Madura is stated to be due to the extension of departmental felling.

126. The decrease in Cuddapah and Tinnevelly is not explained. The Board, however, would not increase the estimate in Cuddapah as the actuals of 1874-75 (Rupees 5,282) are not encouraging.

127. In Tinnevelly the estimate will be raised from Rupees 112 to Rupees 1,050. The actuals of 1874-75 were Rupees 2,356. The total estimate will thus amount to Rupees 1,01,000.

128. I. 2 (*b*), *Firewood and Charcoal removed from the Forests by Purchasers, License-holders, and Permit-holders.*—Few of the Collectors have given the area over which the work is likely to extend or the quantity of material likely to be removed. Considering the actuals and the regular and sanctioned estimates for the current year and the improved establishment whereby smuggling will be checked, the Collector's estimates seem fair, and are accepted.

	Rs.
Actuals	3,137
Sanctioned Estimate...	5,230
Regular do.	4,472
Budget do.	4,453
Board's do.	4,425

129. I. 3, *From Confiscated, Drift, and Waif Wood.*—The estimates call for no remark, the amounts concerned being small and justified by the actuals and the estimate for the current year.

130. II. *Revenue from Minor Produce*—(1), *Grazing Dues and Sale of Grass.*—This item only occurs in the following ranges :—

	Rs.
Actuals of 1874-75	648
Sanctioned Estimate for 1875-76 ...	2,150

	Regular Estimate.	Budget Estimate.
	Rs.	Rs.
Godavery	100	...
Trichinopoly.	300	300
Bolampatti	250	300
Sattiamangalam	12	...
Mettapolliem	50	50
Salem	5	...
Palghaut	250	200
Total...	967	850

131. The Collector of Godavery has not explained why no receipts are estimated under this head. The sums on the whole are small, and no charges are specifically incurred on account of this item.

132. (2,) *Other Minor Produce.*—The produce under this head consists chiefly of miscellaneous articles, such as cardamoms, honey, gallnuts, wax, dyes, gums, ginger, dammer, turmeric, tamarind, and catechu. The produce is either collected departmentally or rented out or allowed to be removed on license according to convenience. The Collectors' estimates for 1876-77 compare with the regular estimate for the current year as shown below :—

	Rs.
Actuals of 1874-75	41,471
Sanctioned Estimate of 1875-76 ..	67,420
Regular do. do.	24,597
Budget do. do.	36,800
Board's do. do.	31,700

	Regular Estimate for Current Year.	Estimate for 1876-77.
	Rs.	Rs.
Godavery	500	500
Kurnool	4,000	300
North Arcot	300	300
South Arcot	1,000	1,500
Trichinopoly	50	50
Madura	2	1,000
Tinnevelly	1,032	4,050
Anamallai	...	5,750
Sattiamangalam	113	100
Bhowani	...	150
Mettapolliem	100	100
Salem...	15,000	17,000
South Canara	1,500	5,000
Wynaad	1,000	1,000
Total ...	24,597	36,800

133. *Kurnool.*—No explanation is given for the large decrease in the estimate. The estimate will be raised to Rupees 1,000.

134. *Tinnevelly.*—No explanation is given for the increase. The estimate will be reduced to Rupees 2,000.

135. *Anamallai.*—No receipts are estimated in the current year for the special reasons explained in Chapter II. The estimate for 1876-77, however, appears to be too high, and there were no collections in 1874-75. The estimate will, therefore, be reduced to Rupees 4,000.

136. The large amount in Salem consists of the rent of tamarind trees. No reason is given for the anticipated increase. The estimate will, however, be retained.

137. *South Canara.*—Rupees 1,500 are the fixed rent of cardamoms. The remaining sum is estimated as the proceeds from the catechu farms, but it is stated that it is likely that the catechu tracts will have to be given up as private property in the inquiries now being conducted. The estimate will, therefore, be reduced to Rupees 3,000.

138. These reductions bring down the estimate to Rupees 31,700.

139. III. (1)—Blank.

		Rs.	
Actuals			
Sanctioned Estimate for 1875-76		61	
Regular do.		50	140. IV. (1).—*Fines and Forfeitures.*—
Budget do. do.		163	
Actuals	do.	150	
Sanctioned Estimate		2,479	The amounts concerned are small, and do not call for remark.
Regular do.		200	
Budget do.		612	141. IV. (2.)—*Refunds.*—
Actuals		450	
Sanctioned Estimate		2,085	
Regular do.		2,100	
Budget do.		1,209	IV. (3.)—*Other Sources.*—
		650	

141. The total estimate of receipts for 1876-77 thus amounts to Rupees 5,12,000.* This is about Rupees 49,000 in excess of the regular estimate† of the current year, but the Board think that the amount may be confidently anticipated especially as the establishments are to be improved. The estimates seem to have been made with care by the local officers, and are not inconsistent with the actuals of the past years except 1874-75, which was exceptionally unfavorable. It must be remembered that the actuals of the years prior to 1874-75 do not include the receipts, Rupees 23,100, of Rakapalli in Godavery recently transferred from the Central Provinces and of the Nilgiri Sholas, Rupees 13,050, transferred in 1874-75 from Local to Imperial Conservancy.

		Rs.	
Item I.—Revenue for Wood		4,78,200	
Do. II.—Revenue from minor Produce		32,550	
Do. III.		1,250	
Do. IV.—Miscellaneous			
Total...		5,12,000	

† Rupees 4,63,304.

Actuals of 1871-72 ... ...

Range.	Description of Timber.	Quantity.		Rate of Felling or Sawing.		Carting.		Total.	Charges of Supervision.	Total.	Grand Total.
		Logs.	Cubic Feet.	Per Log or Cubic Foot.	Amount.	Per Log or Cubic Foot.	Amount.				
Bhowani	Acha	.....	2,000	Rs. A. P. 0 1 6	Rs. A. P. 187 3 0	Rs. A. P. 0 6 6	Rs. A. P. 812 8 0	Rs. A. P. 1,000 0 0	Rs. A. P. 187 8 0	Rs. A. P. 1,187 8 0	Rs. A. P. 1,187 8 0
Ganjam	Sal	500	.....	.....	.....	.....	.....	.....	.....	2,450 0 0	2,450 0 0
Salem	Timber	.....	5,000	0 8 0	2,500 0 0	.....	.....	2,500 0 0	280 0 0	2,780 0 0	
			2,000	0 11 0	1,376 0 0	.....	.....	1,376 0 0	154 0 0	1,530 0 0	
			1,500	0 8 0	750 0 0	.....	.....	750 0 0	84 0 0	834 0 0	6,300 0 0
Nilambur	Do.	.....	30,000	0 11 0	1,031 0 0	.....	.....	1,031 0 0	125 0 0	1,156 0 0	
South Canara	Do.	.....	1,600	.....	.....	0 3 0	5,900 0 0	6,400 0 0	.....	6,400 0 0	*6,400 0 0
						0 8 0	8,000 0 0	8,000 0 0	.....	8,000 0 0	8,000 0 0
	Total	.....	41,600	.....	6,157 0 0	.....	13,900 0 0	20,057 0 0	643 0 0	20,700 0 0	20,700 0 0
Salem	Bamboos	.....	Bandy loads 1,050	4 0 0	4,200 0 0	.....	.....	4,200 0 0	144 0 0	4,344 0 0	4,344 0 0
South Arcot	Do.	.....	100	9 0 0	900 0 0	.....	.....	900 0 0	.....	900 0 0	900 0 0
	Total	.....	1,150	.....	5,100 0 0	.....	.....	5,100 0 0	144 0 0	5,244 0 0	5,244 0 0
Nilambur	Saplings	No. 20,000	.....	.....	.....	80 per 1,000	1,600 0 0	1,600 0 0	.....	1,600 0 0	1,600 0 0
Add charges for felling in Kurnool, Madura, Wynaad, and Palghaut, for which no particulars, &c., are given	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,900 0 0
	Grand Total	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,28,239 0 0
Deduct charges for hire of elephants included under felling charges in South Canara	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,000 0 0
	Net difference	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,26,239 0 0

* The rates of felling and carting in Nilambur are not quite correct.

143. The rates of felling in some cases include the cost of carting also where the work is given on contract. It is not possible to compare the cost with the receipts under each class of timber as the quantities given are not of one and the same denomination, some being shown in logs, others in cubic feet, &c. The Board, therefore, for this year can only consider the total charges with reference to the total receipts under the head. As a rule the charges under this head should not be allowed to exceed fifty per cent. of the corresponding receipts, as the remaining receipts will be required to meet the cost of general establishment and other charges of tool and plant. Where fifty per cent. of the receipts is found insufficient, it is advisable to give up departmental felling altogether as it will most probably be carried on at a loss. The estimates will be revised on this principle. The Board are aware that the charges cannot always bear a fixed proportion to the receipts as sometimes felling is largely carried on to secure sufficient stock for coming years. An exception will, of course, be made in those cases where the increased charges are stated by Collectors to be necessary on that account. It is in the revision of this portion of the estimate that the Board especially miss the advice of the Inspector of Forests. Too great reduction in providing for these charges (which is sometimes hastily made) may jeopardise the receipts.

	Rs.
Receipts estimated	5,12,000
Establishment charges estimated ...	2,46,000

144. The subjoined statement shows the estimated charges against the receipts:—

Ranges.	Receipts.		Charges.	
	As proposed by Collectors.	As fixed by the Board.	As proposed by Collectors.	As fixed by the Board.
	Rs.	Rs.	Rs.	Rs.
Gumsur and Surada...	3,000	2,000	2,450	1,000
Cuddapah	15,000	15,000	5,000	5,000
Kurnool	8,000	200	5,000	...
North Arcot	1,500	1,500	1,000	750
South Arcot	3,650	3,000	3,000	3,000
Madura	9,000	8,000	4,500	4,000
Tinnevelly	23,000	10,000	16,170	5,000
Anamallai...	73,100	73,000	30,900	30,000
Bhowani	4,000	3,000	2,375	1,500
Bolampatti	16,000	10,000	9,500	9,500
Mettapollium	4,000	4,000	2,000	2,000
Mudumallai	43,500	43,800	17,200	17,200
Seegur	667	500	...	...
Salem	14,000	12,000	10,644	6,000
South Canara	6,250	6,000	6,000	3,000
Wynaad	4,000	4,000	1,500	1,500
Nilambur	20,000	20,000	8,000	8,000
Palghaut	1,500	1,000	1,000	500
Total...	2,50,167	2,17,000	1,26,239	97,950

145. *South Arcot.*—All old stock is likely to be sold within the current year. The large provision made by the Collector is, therefore, necessary for providing new stock, and will be retained.

146. *Kurnool.*—The provision is struck out as departmental felling is to be discontined.

147. *Bolampatti.*—The provision for charges is retained as the Collector states that a contract has been entered into with a contractor for the felling of a large quantity of timber. The increased charges will be accounted for by the timber stored for use in the following years.

148. The charges in the other districts call for no remark.

	Rs.
Actuals	
Sanctioned Estimate	9,390
Regular Estimate	9,300
Collector's Budget Estimate	4,000
Board's Budget Estimate	12,260
	7,860

149. *I.* 1 (*b*), *Firewood and Charcoal.*—The estimated charges compare with the receipts as shown below :—

	Receipts. Rs.	Charges. Rs.
North Arcot	4,000	1,000
South Arcot	1,000	360
Trichinopoly	1,500	500
Tinnevelly	4,000	3,500
Bhowani	8,000	6,900
Total ...	18,500	12,260

150. The details of charges are not given for North Arcot, South Arcot, or Trichinopoly. In Tinnevelly the Collector simply says that the charges amount to Rupees 3-8-0 per ton, and the details of quantities and charges are given for Bhowani as follows :—

	Rs.
For felling and carting 1,500 tons, at Rs. 1-2-0 per ton ...	1,687
Sawing do. do. at ,, 0-6-0 ,, ...	563
Floating do. do. at ,, 1-2-0 ,, ...	1,687
Carrying do. do. from the river to the depôt at Rs. 0-2-0 per ton	187
Stocking 1,500 tons, at Rs. 0-1-0 per ton	94
	4,218
Temporary Establishment	2,682
Total ...	6,900

151. The temporary establishment proposed for Bhowani appears to cost a great deal too much. The Board would reduce the provision in Tinnevelly and Bhowani to Rupees 2,000 and Rupees 4,000 respectively. If the charges cannot be thus reduced, it is better that the departmental working should be given up altogether as it can hardly be remunerative.

152. (*c*), *Sandalwood.*—The Collector's estimates are as shown below :—

			Rs.
South Arcot, 200 maunds, at Rs. 2	per maund...	=	400
Bhowani, 2,000 maunds, at Rs. 1-0-6	,, ...	=	2,100
Sattiamangalam, 2,500 maunds, at As. 12-9	,, ...	=	2,000
Seegur, 1,000 maunds, at Rupees 3-8-0	,, ...	=	3,500
Collegal, 2,300 maunds, at Annas 13-10	,, ...	=	2,000
Salem, 1,600 maunds, at As. 9-0	,, ...	=	900
	Total ...		10,900

153. The charges compare favorably with the receipts as will be seen from the following figures :—

	Receipts. Rs.	Charges. Rs.
North Arcot	1,000	1,000
South Arcot	700	400
Bhowani	12,000	2,100
Collegal	14,000	2,000
Sattiamangalam	12,000	2,000
Seegur	6,300	3,500
Salem	5,000	900
Total ...	51,000	11,900

154. The increased estimate in North Arcot is intended to meet the cost of clearing out the old decayed trees and roots in the forest tract taken over from Salem. The Collector's estimates are retained.

155. 2 (*a*), *Timber and Bamboos removed from the Forest by License-holders, &c.*—The charges estimated amount to Rupees 2,711 as shown in the margin.* The charges under this head chiefly consist of commission allowed to village officers for issuing licenses and the salaries allowed to forest guards, &c. In some districts no special charge is incurred as the work is conducted by the permanent establishments. On the whole the charges amount to Rupees 2,711 only against the receipts of Rupees 1,01,000, or about 2·7 per cent. The Collector's estimates are retained, the estimate of the Collector of Tinnevelly being raised to Rupees 100 with reference to the increase estimated in the receipts. Collectors will, in future, be requested to give full particulars of the charges under this item.

	Rs.
Actuals	661
Sanctioned Estimate...	2,235
Regular do.	2,834
Collector's Budget Estimate	2,711
Board's Estimate	2,800

*North Arcot...	875	Nilgiris ...	700
Madura	200	Salem ...	200
Tinnevelly... ...	11		
Anamallai... ...	600	Total ...	2,711
Bhowani	30		
Bolampatti	95		

156. I. 2 (*b*), *Firewood and Charcoal removed from the Forest on License.*—The remarks under I. 2 (*a*) are applicable to this head. The charges occur only in the districts noted below, and the corresponding receipts amount to Rs. 86,275. The Collector's estimates are accepted.

Actuals...	1,658
Sanctioned Estimate	3,120
Budget do.	3,697
Board's do.	5,522

Kurnool	150	Mudumallai	270
South Arcot	320	Bolampatti	255
Madura	820	Nilgiris	1,800
Tinnevelly	513	Salem	300
Anamallai	620		
Bhowani	447	Total ...	5,522

Actuals	332
Sanctioned Estimate	710
Regular do.	660
Budget do.	901

157. (3) *Confiscated, Drift, and Waif Wood.*—The estimates call for no remark, the amounts concerned being small.

158. II. *Cost of collecting Minor Produce*—(1) *Grazing and Sale of Grass.*—None.

Actuals	2,950
Sanctioned Estimate	8,800
Regular do.	2,880
Collector's Budget Estimate	6,257
Board's do.	4,732

159. (2) *Other Forest Produce.*—The charges compare with the receipts as shown below :—

	Receipts. Rs.	Charges. Rs.
Godavery	500	...
Kurnool	1,000	...
North Arcot	300	...
South Arcot	1,500	450
Trichinopoly	50	100
Madura	150	...
Tinnevelly	100	250
Anamallai	1,700	500
Sattiamangalam	3,000	32
Bhowani	1,000	400
Mettapolliem		
Salem		
South Canara		
Wynaad		
Total ...	31,700	4,732

160. The proportion of charges to the receipts varies with reference to the system on which the minor produce is collected. The details of the cost, as to how it is incurred, whether by the license and renting system or departmentally, are not given by the Collectors. It appears that the cost is required for employing coolies and extra guards. The Collectors' estimates are accepted except in Tinnevelly and Anamallai, where the charges will be reduced to Rupees 1,300 and Rupees 1,200 respectively with reference to the reductions made by the Board in the estimates under the corresponding heads of receipts.

Actuals	472
Sanctioned Estimate	4,400
Regular do.	5,140
Budget do.	11,150
Board's Budget Estimate.	3,930

161. III. *Cost of Forest Organization*—(1) *Demarcation Lines and Boundary Pillars or Marks.*—The particulars of the estimate are as shown below.

162. *North Arcot.*—Surveying and demarcating the fuel reserves at Amboor and Gudiattam. Collector's estimate Rupees 1,000. The reserves are not yet sanctioned; the provision is unnecessary.

163. *Madura.*—Demarcating fuel reserves. Collector's estimate Rs. 5,000. The paticulars required in paragraph 81 of the Resolution of the Government of India are not given. The amount is disallowed.

164. *Anamallai.*—Demarcation. Collector's estimate Rupees 2,000. This amount is intended for demarcating Government forests and tracts for free felling; the places to be demarcated are not yet settled; and the estimate is stated to be only intended to make a beginning. The estimate is said to be sufficient for 25 miles of line of 25 feet wide at Rupees 65 per mile and for erecting boundary marks, say 12 per mile. The amount is disallowed in the absence of full particulars and previous sanction.

165. *Salem.*—Demarcating. Collector's estimate Rupees 1,000. The provision made for demarcation is stated to be requisite when the pending disputes in regard to certain jungles are settled. No provision appears to be now called for. It will be struck out.

166. *South Canara.*—Demarcating. Collector's estimate Rupees 1,500. The amount is dependent on the results of forest inquiries now being conducted. The estimate is for cutting boundary lines 20 feet broad for 50 miles at Rupees 30 a-mile. The amount will be retained and also Rupees 2,280 added for reasons given under.

167. *III.* (2), *Palghaut.*—Demarcating forest. Collector's estimate Rupees 500. No particulars are given. The amount will be disallowed.

168. *Palghaut.*—Demarcating Wallyar reserve. Collector's estimate Rupees 150. A circuit of about five miles is required to be demarcated at Rupees 30 a-mile. The amount will be retained.

	Rs.
Actuals	676
Sanctioned Estimate	1,000
Regular Estimate	500
Collector's Estimate	4,495
Board's Budget Estimate	4,995

169. *III.* (2), *Working Plants.*—Rs. 2,280 are provided in South Canara for the purpose referred to in Chapter II. This will be transferred to III. 1.

170. Rupees 2,000 are provided in Wynaad for dividing forests into divisions and blocks. How the money is proposed to be expended is not clearly explained. It will therefore be struck out.

171. In Palghaut Rupees 200 are provided for opening out 600 chains of paths 12 feet wide for dividing various blocks, to facilitate watching and inspection, and to keep out fire. The amount is disallowed as the necessity is not clear and a separate provision of Rupees 375 is made for fire-tracing under IV. 1 (*a.*)

172. *III.* (3), *Surveys.*—The provision under this head is made in the following ranges:—

Cuddapah, Rupees 720—For surveying seven fuel reserves of about 15,830 acres.

South Arcot, Rupees 2,300—For surveying forest reserves of about 40,000 acres.

Madura, Rupees 300—For surveying and marking of five fuel reserves (area not given).

Salem, Rupees 1,000—For surveying fuel reserves (area not given).

Palghaut, Rupees 175— For the survey of Chennat Nair Forest. Rs. 100; For Wallyar Reserve ... ... ,, 75; Rs... 175 (area not given).

173. The information given under this head is very unsatisfactory. The survey of the fuel reserves formed for railway supply is absolutely necessary as Government are aware. The provision is a moderate one and will be retained, but expenditure will not be incurred from it without details being reported.

174. The Board also add Rupees 500 on account of the survey of the Tirupatti Forest with reference to G.O., dated 2nd February 1875, No. 172. The cost is estimated by the Superintendent of Revenue Survey at Rupees 43 per mile, but the exact number of square miles requiring to be surveyed is not known. The Board think that Rupees 500 will certainly not be too much.

	Rs.
Actuals	
Sanctioned Estimate	3,131
Collector's Regular Estimate	4,230
Do. Budget do.	3,864
Board's do. do.	4,985
... ...	4,001

175. *IV. Cost of the Treatment and Creation of Forests*—1 *Natural Forests*—(*a*), *Protection from Fire.*—The particulars of the charges under the budget estimate are shown below :—

		Rs.
Cuddapah.....	About 60 miles fire-trace around the reserves, at Rupees 12 per mile...	720
	Repairing about 60 miles of fencing, at Rupees 16-6-4 per mile	984
	Pay of 18 watchmen, at Rupees 6 per month each...	1,296
		3,000
North Arcot.....	For clearing fire-traces	100
Tinnevelly	Pay of 3 watchmen, at Rupees 6 each	216
Anamallai	Pay of 20 kadirs for 4 months for clearing fire-traces around the tract of forest already taken up and conserved	700
Mudumallai.....	For clearing forest round depôts	100
Salem	For fire-tracing the reserves contiguous to the railway line	300
South Canara ...	Pay of 2 watchmen, at Rupees 7 and 5 each, for Parapa and Pillarkhan forests	144
Wynaad	Particulars not given...	50
Palghaut	Burning grass over the paths in Poolampara Division of the Walliar Reserve	75
	Clearing the demarcation and inspection lines in Warlapady to serve as fire-paths	300
	Total...	4,985

176. The cost provided is for keeping out fire chiefly by clearances and partly by employing temporary watchmen. The names of the forests to be protected and their probable area are not given in all cases, but the amounts provided appear on the whole reasonable, and are allowed, except in Cuddapah, where the amount will be reduced to Rupees 2,016, as the sum of Rupees 984 provided for fencing does not properly fall under this head. It will be considered under IV. 1 (*b*).

177. (*b*), *Fencing and Enclosing.*—The Collector's budget estimates show a decrease as compared with the sanctioned and regular estimates, and the detailed particulars are as shown below :—

	Rs.
Actuals...	
Sanctioned Estimate	15,588
Regular do.	10,383
Budget do.	10,850
... ...	9,855

		Rs.
Cuddapah.....	For fencing and enclosing forests, railway fuel, and timber reserves, a line of 1,900 chains or 23¾ miles, at Rupees 2-10-0 per chain, Rupees 4,987-8-0	5,000
South Arcot.....	It is proposed to supplement the bush fencing in reserves to be completed in 1875-76 with a small trench and bank at a cost of Rupees 25 per mile and sow seeds of thorny shrubs along it to form the quickest fence	500
Trichinopoly ...	For putting up permanent or temporary fence according to funds that may be available in 5 fuel reserves	1,000
Madura	Ditching and fencing with aloe 7,040 yards around the *Kathoo Aditha Kattoo* (reserve) at Annas 1½ per yard	660
Tinnevelly	20,000 yards of fencing at Pies 6 per yard	625
Salem.....	Enclosing the tract containing young sandalwood trees, repairing old fences damaged by wild animals and rains, and forming new fences after the reserves are surveyed	1,500
South Canara ...	Fencing and working 6,000 yards in Pillarkhan Forests at Annas 1-6 per yard	570
	Totol...	9,855

178. The provision made by the Collector of Cuddapah seems large, and he will be requested to give details. The amount will, however, be retained. The Board hope that from this amount it will be possible to meet the amount disallowed under item IV. 1 (*a*). The provision made in the other districts will be retained.

179. (*c*), *Improvement and Conservation.*—The following is the list of works for which provision is made :—

		Rs.	Rs.
Gumsoor	Cutting creepers...		20
Cuddapah.....	For ploughing and sowing broadcast about 400 acres in 8 fuel reserves, at Rupees 1¼ per acre		500
Kurnool	Particulars not given...		50
North Arcot ...	Clearing bushes, creepers, &c., for transplanting seedlings and dibbling in seed		400
South Arcot ...	For 5 fuel reserves in Gingee Division, 6 watchmen	408	
	Maistry, cost of ploughing, &c.	1,420	
	For Gangavaram Reserve, 2 watchmen	132	
	Maistry, cost of ploughing, &c.	396	
	For mixed wood and sandalwood tracts, 9 watchmen	564	
	Maistry, cost of ploughing, &c.	780	
			3,700
Trichinopoly ...	For forming 2 fuel reserves and for maintaining those already formed...		2,600
Madura	Pay of 19 watchmen for watching and improving 55 tanks, at Rupees 4 each	912	
	For conservancy and supervision of fuel reserves—		
	7 Watchmen and 1 Sub-Overseer	888	
	For improving the *Kathoo Aditha Kattoo* Reserve	200	
			2,000

			Rs.	Rs.
Tinnevelly	40 Watchmen, at Rupees 5 each		2,400	
	6 Maistries, at ,, 10 ,,		720	
	1 Writer, at ,, 15 ,,		180	
	2 Peons, at ,, 6 ,,		144	
	Cost of digging 4 wells, at Rupees 200 each		800	
	For drawing water at Rupees 5 per month		720	
				4,964
Anamallai	Cooly for 40 men for 4 months, at Rupees 7 each, for clearing an area of 200 acres of forest			1,120
Bolampatti	For charges incidental to this item			50
			Rs.	
Mettupolliem	Pay of 6 watchmen, at Rupees 3 each per mensem		216	
	For clearing and ploughing 80 acres in Reserve K, at Rupees 3 an acre		240	
	Seed		37	
	Sundries		7	
				500
Salem	For improving the reserves by clearing them of useless shrubs and planting up the gaps			2,000
South Canara	Usual annual expenditure on the Parapa forests			1,500
			Rs.	
Palghaut	Cutting coarse trees		100	
	Thinning the crooked and the stunted teak		320	
	Watchmen		180	
				600
		Total ...		20,004

180. It is impossible for the Board to judge whether the proposed expenditure is absolutely necessary or not, but the amount proposed on the whole is about the same as that sanctioned for the current year. Most of the expenditure proposed is on account of fuel reserves which have not yet commenced to pay. The Board, however, consider that the estimate is large in Tinnevelly, and it will be reduced to Rupees 2,000. The other items will be retained.

	Rs.
Actuals	14,941
Sanctioned Estimate for 1875-76 ...	21,105
Regular Estimate do. ...	16,658
Collector's Budget Estimate	20,004
Budget Estimate for 1876-77	17,040

181. (*d*), *Reboisement or Restoration of Denuded Areas.*—There are no charges under this head.

	Rs.
Actuals	18,157
Sanctioned Estimate	15,873
Regular Estimate	20,113
Board's Regular Estimate	18,113
Collector's Budget Estimate	39,400
Board's Budget Estimate	2,000

182. IV. 2, *Artificial Forests*—(*a*) *Formation.*—The details of the estimate are given below :—

		Rs.
Cuddapah	For a new redwood experimental plantation at Codoor opposite to the present one	1,000
	For maintaining the existing plantations	1,500
Tanjore	For casuarina plantations with reference to G.O., dated 5th July 1875, No. 1,006. (The localities proposed to be planted are not stated.)	10,400
North Arcot	For planting 100 acres at Thengal, at Rupees 12 per acre, and Rs. 880 for replanting 7[illegible] res at Trivellum which will be cut this year	2,080

		Rs.	
South Arcot	For planting 170,000 casuarina trees, at Rupees 12 per 1,000 ...	2,040	
	For growing 2½ lakhs of nursery plants at Rupees 3 per 1,000 ..	750	
	For planting 5 acres with teak and 5 acres with sandalwood at Rupees 25 an acre	250	
			3,040
Trichinopoly	Planting 400 acres as per detailed estimate		11,720
Madura	For extending the Valancombai plantation 10 acres as per estimate ...		360
Sattiamangalam	For planting 10 acres of land		600
Collegal	For planting 10 acres of land		450
Mudumallai	Extending the Benni Teak Plantation 10 acres		1,150
Seegur	Extension of plantation		500
Nilgiris	Extension of plantation		3,000
Salem	Clearing jungle for extending a plantation at Kanavagusundram		100
Nilambur	No particulars given		3,500
		Total...	39,400

183. All the above sums provided for new plantations will be struck out except in Tanjore, where Rupees 2,000 will be provided, a beginning being made with reference to G.O., dated 5th July 1875, No. 1,006, though the localities for planting have not yet been reported and approved. In future the Collectors will be informed that no provision for new plantations will be allowed unless detailed estimates for their formation are previously forwarded and sanctioned. The amount of Rupees 1,500 erroneously entered under this head for maintenance in Cuddapah will be transferred to IV. 2 (*c*).

	Rs.
Actuals	606
Sanctioned Estimate	1,050
Regular Estimate	1,050
Budget Estimate	1,400

184. (*b*), *Protection from Fire.*—This item occurs only in the following ranges :—

	Rs.
Anamallai	50
Sattiamangalam	100
Collegal	250
Nilambur	1,000
Total...	1,400

185. The provision is for cutting grass, eradicating noxious growth, cutting creepers, &c. The amount is small, and will be retained.

186. (*c*), *Improvement and Conservation.*—The provision under this head, the particulars of which are shown below, is for the maintenance and improvement of the existing plantations. Looking to the sanctioned estimates for the current year, which have been carefully fixed by the Inspector of Forests, the provision for 1876-77 does not appear too large. Most of these plantations have not yet commenced to pay, and the amount spent on them should be regarded as investment of capital. The Board are not prepared to recommend any reduction. The amount will be retained, and Rupees 1,500 added on account of the plantations in Cuddapah with reference to the remark in the preceding paragraph.

	Rs.
Actuals	20,413
Sanctioned Estimate	39,385
Regular do.	36,896
Budget do.	40,333
Board's Budget Estimate	41,833

Range.	Name of the Place.	Description of the Work.	Rs.	A.	P.	Collector's Estimate.
Ganjam	Gumsur and Surada... ...	Pay of the gardener employed in the experimental teak plantation	.....			40
North Arcot. ...	Veerinjeepuram	Replanting 260 acres, at Rupees 7 per acre, damaged by the flood	1,820	0	0	
	Ammoondy	Upkeep of 160 ,, at Rupees 7 ,, planted in the current year ...	1,120	0	0	
	Trivellum	Do. of 150 ,, at ,, 7 ,, planted last year	1,050	0	0	
	Do.	Do. of 400 ,, of the old plantations, at Rupees 2 per acre	400	0	0	
	Chaynoor	Do. of 130 ,, ,, ,, ,, at ,, 3 ,, ...	390	0	0	
	Keelminnel	Do. of 120 ,, ,, plantation planted last year, at Rs. 7 per acre...	840	0	0	
	Vanavadoo	Do. of 35 ,, ,, plantation ,, ,, ,, 7 ,,	245	0	0	
	Ammerdy	Do. of the experimental plantation, at Rupees 16-8-0 per month ...	198	0	0	
	Gazerlamandum	A block of 250 acres all fenced and 45 acres planted—Upkeep of the planted portion, repair of the fence, and preparing nursery for planting at Rupees 2 per acre	500	0	0	
						6,563
South Arcot ...	.....	Upkeep of 170,000 trees to be planted during the current year, at Rs. 9 a-month per 1,000 trees for 3 months	4,590	0	0	
		Upkeep of 70,000 trees of 1875-planting for 9 months, at Rs. 3 per 1,000 for each month	1,890	0	0	
		Upkeep of 200,000 trees of earlier planting for 12 months, at Annas 12 per 1,000	1,800	0	0	
		Upkeep of 10 acres of teak and sandal to be planted in 1876 for 9 months in 1876-77, at Rupees 25 per acre	250	0	0	
						8,530
Trichinopoly ...	Elamanoor	Maintenance, *viz.*, clearing, watering, &c., 600 acres	3,200	0	0	
	Kulitallai, Manatallai, &c.	Supervision charges, *viz.*, 10 maistries and 10 watchers, at Rupees 10 and 5 respectively per mensem	1,800	0	0	
						5,000
Madura	Vanathiparai	Pay of a gardener at Rupees 6 per mensem ... ... Rs. 72				
	.....	Extra labor for watering &c... ... ... ,, 30				
			102	0	0	
	Kodikanal...	Pay of a permanent cooly, at Rupees 2 per mensem ... ... ,, 24				
	.....	Erecting pandals for protecting plants and for weeding and watering ... ... ,, 24				
			48	0	0	
	Velancombai	Watering and weeding	50	0	0	
	Sathangudi	Pay of a watcher, at Rupees 4 per mensem, and sundries	50	0	0	
						250

Range.	Name of the Place.	Description of the Work.	Rs.	A.	P.	Collector's Estimate.
Anamallai	.....	Upkeep of three small experimental teak plantations	.....			Rs. 150
Sattiamangalam....	.....	Weeding 80,000 plants, sandalwood and arnotto, at Rupees 10 per 1,000...	800	0	0	
		Watering 20 acres, at Rupees 25 each	500	0	0	
		Pruning 20,000 trees, at Rupees 5 per 1,000	100	0	0	
		Sundries	50	0	0	
						1,450
Collegal	.....	Weeding 65,000 sandalwood plants, at Rupees 10 per 1,000	650	0	0	
		Watering 30 acres, at Rupees 25 per acre	750	0	0	
		Pruning 20,000 trees, at Rupees 5 per 1,000	100	0	0	
		Sundries	50	0	0	
						1,550
Mettapolliem ...	.....	Upkeep of the experimental mahogany plantation	.....			500
Mudumallai... ...	Benni and Mudumallai...	Weeding, pruning, &c.	2,000	0	0	
		Supervision charges...	150	0	0	
						2,150
Seegur	.....	Weeding, pruning, watering, &c., 12 acres of sandalwood plantation ...	.....			850
Nilgiri Sholas ...	.....	Details not given, but the Commissioner states that the increase, as compared with the current year's budget, is due to the necessity of clearing out the old forest at Coonoor, which is nearly 300 acres...	.....			5,000
Salem	Kanavenagasundrum ...	Digging 3,000 pits, at Pies 6 per pit	93	12	0	
		Transplanting 3,000 plants, at 3 Annas for 50 plants	11	4	0	
		Watering 3,000 plants for nine months, at 250 plants per cooly receiving Annas 2-9 per day	556	14	0	
		Weeding 3,000 plants, at 20 plants per day per cooly at 3 Annas	28	2	0	
		Pay of gardener, at Rupees 8 per mensem, and sundries	100	0	0	
						800
Nilambur	.....	Particulars not given	.....			7,500
Cuddapah	.....	*Vide* preceding paragraph	.....			1,500
			Total ...			41,833

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	Rs.
Actuals	
Sanctioned Estimate	1,036
Regular do.	3,124
Collector's Budget do.	2,474
Board's Budget do.	2,200
	1,200

187. *IV.* 2 (*d*), *Fencing and Enclosing.*—This item occurs in the following ranges:—

	Rs.
Tanjore	600
Trichinopoly	1,000
Sattiamangalam	250
Collegal	250
Salem	100
Total ...	2,200

188. The provision in Tanjore is reduced to Rupees 100 with reference to the reduction under "*Formation.*"

189. The provision in Trichinopoly will be reduced to Rupees 500 as the estimate for new plantations must be struck out. It is not stated whether the fencing is for the new or old plantations. The provision in other ranges will stand.

	Rs.
Actuals	
Sanctioned Estimate	3,682
Regular do.	4,000
Board's Budget do.	5,500
	6,200

190. *V. Rent of Leased Forests.*—This item occurs only in two ranges.

	Regular Estimate, 1875-76.	1876-77.
	Rs.	Rs.
Mudumallai	3,500	4,200
Nilambur	2,000	2,000

191. An increase of Rupees 700 is provided in Mudumallai on account of obtaining the right of collecting minor produce in the forest taken by Government on lease. The amount is not yet finally settled, but it will be retained. The proper rent in Nilambur is only Rupees 500, but Rupees 2,000 have been provided on account of certain arrears due. The item will be retained subject to further explanation as to how the arrears have accrued.

192. *VI. Cost of collecting Duty on Produce of Foreign or Private Forests imported into British Territory.*—Nil.

	Rs.
Actuals of 1874-75	2,382
Sanctioned Estimate	8,900
Regular do.	8,450
Budget Estimate for 1876-77	11,675
Tinnevelly—	
Opening of the road up the Papanasam Hills	500
Opening of the road up the Alwarcoorchy Hills	500
Forest paths in general	200
Total ...	1,200

193. CHARGES.—*VII.* (1), *Roads and Bridges.*—The particulars of the provision under this head are as shown below:—

The length of the road for which the estimate is made is not given.

	Rs.	
Anamallai—		The extension of roads is stated to be required as it has become necessary to resort to the most distant portions for timber. The provision now made (Rupees 1,000) is stated to be insufficient to make the road complete. Further provision will be made next year. The remaining provision is for the maintenance of the existing roads of 30 miles.
New road—clearing jungle for road trace 25 feet wide	1,000	
Old roads—levelling, &c.	1,500	

	Rs.
Sattiamangalam—	
4,264 square yards of new road and repairing old roads at 45 square yards per rupee	100
Bhowani—	
Gravelling road 14 miles long and 5 yards wide, at Rupees 91 per mile	1,274
Cutting trees, &c., at Rupees 9 per mile	126
Total ...	1,400

Collegal—	
For making a new road and repairing old ones in the plantation (length not given)	100
Bolampatti—	
For making 1,000 square yards of cart-road at Annas 8 per square yard	500
Mudumallai—	
For annual repairs (mileage of roads not given)	800
Salem—	
Repairs to No. 2 road, 4 miles, at Rupees 100 per mile ...	400*
Do. to ghaut road, 2 miles, at Rupees 50 per mile	100
Do. to the road from the foot of ghaut to Chinnar, 3 miles, at Rupees 25 per mile	75
New road from Chinnar to the Cauvery, 1 mile	200
Repairs to No. 3 road, 6 miles, at Rupees 25 per mile	150
Do to No. 4, 2 miles, do. do.	50
New road in extension of No. 4, 3 miles, at Rupees 200 per mile	600
New road from Merandalli to the foot of the Malagherries, 7 miles, at Rupees 100 per mile	700
Total ...	2,275

Wynaad—	
Roads and bridges (no particulars given)	500
Nilambur—	
Constructing inspection paths and bridges over nullahs in forests and plantations (no particulars given)	500
Palghaut—	
3 miles of new road from the Railway Station at Palghaut to Dary	300
6 miles of new track from Kodakankum to the foot of the hill at Vallaravatan Pattai	1,500
Total ...	1,800

* The road is very much out of repair.

194. Collectors will be instructed in future not to include any new works in the budget before the estimates are submitted to the Board through the Inspector of Forests and are sanctioned. At present the Board are not disposed to make any reduction under this head as the maintenance of roads and tracks is an important element in the working of forests. The Collectors will, however, be requested not to commence new roads without previous sanction to the estimates.

	Rs.
Actuals of 1874-75	3,105
Sanctioned Estimate for 1875-76	7,300
Regular Estimate do.	6,950
Collector's Budget Estimate for 1876-77.	9,435
Board's do. do. ...	5,260

195. *VII.* (2), *Buildings and Offices.*—The particulars of the provision are as shown below :—

	Rs.	Rs.
Cuddapah—		
Three sheds on the plantations and four sheds in the fuel reserves for the use of the Inspecting Officers	275	
Tanjore—		
Four huts for watchers and securing implements	80	
Kurnool—		
For the bungalow of the Forest Assistant (*vide* Board's Proceedings, dated 5th August 1875, No. 155/2,173) ...	3,000	
North Arcot—		
Repairs of office buildings and forest huts	200	
South Arcot—		
Three forest tannah huts, at Rupees 30 each	90	
For completing the Forester's office...	250	
For whitewashing and repairing the Chengum timber shed...	20	
		360
Trichinopoly—		
Constructing and repair of store huts		200
Anamallai—		
For improving and repairing the forest quarters at Tekkadi and Toonakadavoo	750	
Petty repairs to Setmadi rest-houses and depôt buildings at Anamallai, Coimbatore, and Ponani	250	
Erection of three forest rest-houses to facilitate inspection ...	900	
		1,900
Sattiamangalam—		
Repairing the sandalwood godown and bungalow	200	
Raising a compound wall to do.	100	
For Overseer's house...	700	
		1,000
Bhowani—		
Two huts for watchmen, @ Rupees 25 each	50	
Repairing sandalwood godown and bungalow	50	
Forming a new depôt for timber	100	
		200
Bolampatti—		
Five huts for tanna peons...		120
Mudumallai—		
Repairs of old buildings in the forests		300
South Canara—		
For a wet dock and improvements in the Mangalore Depôt ...		1,000
Forester's hut at Parappa...		300
Repairs to other buildings...		300
		1,600
Wynaad—		
For new huts		200
Total ...		9,435

196. The Board doubt the necessity for providing rest-houses for the Forest Officers though no doubt the low-paid overseers should have such shelter. Pending the settlement of the question, the Board disallow the Rupees 900 provided at Anamallai and Rupees 275 in Cuddapah. The provision for a Forest Officer's bungalow at Nundial is premature, and the Board resolve to strike out the provision for the present. This will reduce the budget to Rupees 5,260.

197. *VII.* (3), *Compensation for Land taken up for Forest Purposes.*—The Collector of Kurnool provides Rs. 1,000 for purchasing certain private forests to prevent smuggling. Full particulars of this are not given, but the amount will be retained.

	Rs.
Actuals of 1874-75	25,933
Sanctioned Estimate for 1875-76... ...	...
Regular Estimate do.	1,000
Budget Estimate for 1876-77	1,000

	Rs.
Actuals of 1874-75	536
Sanctioned Estimate for 1875-76... ...	5,800
Regular do. do.	8,550
Collector's Budget Estimate for 1876-77	1,050
Board's Budget Estimate for 1876-77...	700

198. *VII.* (4), *Other Works.*—The particulars of the provision are as shown below :—

	Rs.	
Kurnool...	50	Particulars not given.
Sattiamangalam	50	For repairing and extending channels in the plantations.
Bhowani	350	For raising the protection barrier of the raft channel.
Collegal	150	For repairing and extending the channels in the plantations.
Mettapolliem	50	For the repair of the forest huts.
Mudumallai...	100	For petty charges.
Salem	300	For enclosing ground taken up for depôts.
Total...	1,050	

199. The provision in Kurnool and Mudumallai will be struck out in the absence of particulars. The provision in Collegal and Sattiamungalum, which should have been made under IV. 2 (*c*) will be struck out. The small charge may be met from the provision made under that head [IV. 2 (*c*).]

200. The total provision under this head is thus Rupees 700.

	Rs.
Actuals of 1874-75	4,573
Sanctioned Estimate for 1875-76 ...	400
Regular do. do. ...	...
Budget Estimate for 1876-77	730

201. *VIII. Cost of Departmental Cattle*—(1) *Purchase of Stock.*—The provision is made in the following ranges:—

	Rs.	
Gumsur	160	For purchasing two pairs of bullocks to replace those which have died.
Sattiamangalum ...	250	For five pairs of buffaloes at Rupees 50 per pair.
	20	Two wudder carts.
	270	
South Canara	300	For six carts at Rupees 50 each.

202. The provision for carts should be made under IX., but in the absence of particulars, whether they should be entered under IX. (1) or IX. (2), the amounts will be retained under this head. The other provisions call for no remark.

	Rs.
Actuals of 1874-75	1,693
Sanctioned Estimate for 1875-76 ...	300
Regular do. do.	2,600
Budget Estimate for 1876-77	3,394

203. *VIII.* (2) *Hire of Stock.*—Provision is made only in the following ranges:—

	Regular Estimate for 1875-76.	Budget Estimate for 1876-77.
	Rs.	Rs.
Trichinopoly...	...	50
Anamallai	...	1,344
South Canara	1,500	2,000
Total...	1,500	3,394

204. The provision at Anamallai is new, but is stated to be required for four months to complete the work on hand. The cost is estimated for two elephants at Rupees 7 per diem for each, working twenty-four days in a month. The provision is retained as extended operations in the forest are contemplated.

	Rs.
Actuals of 1874-75	15,844
Sanctioned Estimate for 1875-76 ...	14,300
Regular do. do.	12,770
Budget Estimate for 1876-77	11,920

205. *VIII.* (3), *Feed and Keep of Cattle.*—The number of cattle fed and the monthly cost are as shown below:—

—	Number of Cattle.	Monthly Cost.	Amount for the Whole Year.
		Rs. A. P.	Rs.
Gumsur	Not given ...	25 0 0	300
Trichinopoly	Do. ...	2 8 0	30
Anamallai...	7 elephants ...	368 8 0	4,420
Sattiamangalam ...	Not given ...	12 8 0	150
Bhowani	10 pairs of bullocks.	166 10 0	2,000
Collegal	Not given ...	25 0 0	300
Mudumallai	2 elephants and bullocks (number not given).	333 5 0	4,000
South Canara	1 elephant ...	60 0 0	720
Total...	.....	.....	11,920

	Rs.
Actuals of 1874-75	827
Sanctioned Estimate for 1875-76	1,934
Regular do. do.	1,050
Collector's Budget Estimate for 1876-77.	2,050
Board's do. do.	1,750

207. *IX. Cost of Departmental Plant and Tools*—(1) *For Timber and Wood Operations.*—The particulars of the provision are as shown below:—

Ranges.	Articles proposed to be bought or repaired.	Rs. A. P.	Amount. Rs. A. P.
Gumsur and Surada	For repairing carts		30 0 0
North Arcot	For purchasing saws, axes, &c., for felling operations		50 0 0
South Arcot	Particulars not given...		50 0 0
Trichinopoly	Do. do.		50 0 0
Madura	Do. do.		100 0 0
Tinnevelly	Particulars not separately given but mixed up with those under IX. (2)...		110 0 0
Anamallai	Particulars not given...		300 0 0
Sattiamangalam	3 dozen pick-axes, at Rs. 24 per dozen...	72 0 0	
	3 dozen felling axes, at Rs. 18 per dozen	54 0 0	
	1 dozen adzes	24 0 0	
	2 saws	20 0 0	
	2 hand-saws	7 0 0	
	6 files	6 0 0	
	1 dozen gimlets	15 0 0	
	Repairing tools	32 0 0	
			230 0 0
Bhowani	15 axes, at Rs. 18 per dozen... ...	22 8 0	
	12 pick-axes	24 0 0	
	6 hand-saws	21 0 0	
	6 crowbars	12 0 0	
	12 gimlets	15 0 0	
	Repairs	5 8 0	
			100 0 0
Collegal	2 dozen pick-axes...	48 0 0	
	3 dozen felling axes	54 0 0	
	5 hand-saws	17 8 0	
	1 dozen gimlets	15 0 0	
	Repairs	15 8 0	
			150 0 0
Mudumallai	Particulars not given...		200 0 0
Seegur	Do. do.		30 0 0
Salem	Do. do.		200 0 0
South Canara...	Steel stamps for marking and numbering trees and logs		400 0 0
Palghaut...	Axes, &c., ...		50 0 0
			2,050 0 0

208. The provision of Rupees 400 for steel stamps in South Canara appears large and unnecessary. It will be reduced to Rupees 100. The other items will be retained.

	Rs.
Actuals for 1874-75	474
Sanctioned Estimate for 1875-76	1,166
Regular do. do.	1,296
Collector's Budget Estimate for 1876-77.	2,690
Board's Budget Estimate for 1876-77...	1,990

209. *IX.* (2), *For Other Purposes.*—The particulars of the provision are given below:—

Ranges.	Articles proposed to be bought or repaired.	Amount.
		Rs. A. P.
Cuddapah	4 spades, 4 pick axes, 4 billhooks, 4 crowbars } For fuel reserves and plantations.	100 0 0
Tanjore	Particulars not given	120 0 0
North Arcot	Chatties, pots, buckets, &c., for plantations ...	100 0 0
Trichinopoly	Particulars not given	100 0 0
Tinnevelly	Particulars not given separately	220 0 0
Anamallai	Particulars not given...	200 0 0
Sattiamangalam	2 dozen spades ... ... Rs. 30 0 0 3 do. pick-axes ... ... 48 0 0 3 do. billhooks ... ... 30 0 0 1 do. pruning knives ... ... 15 0 0 6 pruning saws ... ... 7 8 0 2 dozen weeding hoes ... ... 16 8 0 6 ploughing bars 3 0 0	150 0 0
Collegal	1 dozen spades ... ... 30 0 0 1 do. pick-axes ... ... 24 0 0 1 do. billhooks ... ... 15 0 0 1 do. pruning knives ... ... 15 0 0 Repairs 16 0 0	100 0 0
Bolampatti	9 pick-axes ... ... 18 0 0 12 spades ... ... 15 0 0 6 crowbars ... ... 12 0 0 Repairs 5 0 0	50 0 0
Mudumallai	Particulars not given	300 0 0
Nilgiris	Do. do.	200 0 0
Salem	Do. do.	50 0 0
Nilambur	Do. do.	500 0 0
South Canara	Survey instruments	500 0 0
	Total ...	2,690 0 0

210. The provision for the survey instruments in South Canara will be disallowed pending explanation for its necessity, and the provision in Nilambur, which appears large, will be reduced to Rupees 300. The other items will be retained. All these tools are required for plantations, fuel reserves, road-making, &c.

211. *X. Miscellaneous Charges*—(1), *Refunds.*—Blank.

	Rs.
Actuals for 1874-75	64
Sanctioned Estimate for 1875-76... ...	200
Regular do. do.	200
Coll's Budget Estimate for 1876-77 ...	350
Board's do. do.	

212. *X.* (2), *Law Charges.*—The provision, which is in the following ranges, is hardly necessary. It will be struck out. If any charges accrue, they can be met from general savings:—

	Rs.
Tinnevelly	100
Salem	200
Palghaut	50
Total ...	350

	Rs.
Actuals for 1874-75	2,274
Sanctioned Estimate for 1875-76... ...	1,850
Regular do. do.	1,330
Collector's Budget Estimate for 1876-77.	2,060
Board's Budget Estimate for 1876-77...	1,462

213. *X.* (3), *Other Charges.*—The particulars are as shown below:—

South Arcot,	Rupees	15—For unforeseen contingencies.
Trichinopoly,	,,	50—For sundries.
Tinnevelly,	,,	500—For printing tickets.
Anamallai,	,,	500—No explanation given.
Sattiamangalum,	,,	40—For greasing carts, ropes, &c.
Bhowani,	,,	35—For Sundries.
Bolampatti,	,,	20— Do.
Mettapolliem,	,,	30— Do.
Mudumallai,	,,	100— Do.
Seegur,	,,	20— Do.
Nilgiris,	,,	300—For purchase of seed and other petty charges.
Salem,	,,	400—For the collection of gums, resins, specimen of wood and fibre for transmission to other Governments.
Wynaad,	,,	50—Particulars not given.
Total ...		2,060

214. The provision in Tinnevelly, Nilgiri Sholahs, and Salem appears large. The amounts will be reduced as shown in the margin. This reduces the estimate to Rupees 1,462.

	Rs.
Tinnevelly...	302
Nilgiri Sholas	150
Salem...	150

	Charges. Rs.
Actuals of 1874-75	2,21,864
Sanctioned Estimate for 1875-76 ...	2,56,500
Collr.'s Regular Estimate for 1875-76	2,51,060
Board's do. do. ...	2,49,328
Collector's Estimate for 1876-77 ...	3,56,646
Board's do. do. ...	2,64,000

215. The total charges, as estimated by the Board, amount to Rupees 2,64,000 as shown below:—

					Charges. Rs.		Receipts *Contra.* Rs.
Item	I.	1	(*a*)	... ...	97,950		2,17,000
			(*b*)	... ...	7,860		18,500
			(*c*)	... ...	11,900		51,000
		2	(*a*)	... ...	2,800		1,01,000
			(*b*)	... ...	5,522		86,275
		3		... ...	901		4,425
,,	II.	(1)		... ...	...		850
		(2)		... ...	4,732		31,700
,,	III.	(1)		... ...	3,930	Miscellaneous.	1,250
		(2)		... ...	...		
		(3)		... ...	4,995		
,,	IV.	1	(*a*)	... ...	4,001	Total...	5,12,000
			(*b*)	... ...	9,855		
			(*c*)	... ...	17,040		
		2	(*a*)	... ...	2,000		
			(*b*)	... ...	1,400		
			(*c*)	... ...	41,833		
			(*d*)	... ...	1,200		
,,	V.	...		... ...	6,200		
,,	VI.	...		... ...	...		
,,	VII.	(1)		... ...	11,675		
		(2)		... ...	5,260		
		(3)		... ...	1,000		
		(4)		... ...	700		
,,	VIII.	(1)		... ...	730		
		(2)		... ...	3,394		
		(3)		... ...	11,920		
,,	IX.	(1)		... ...	1,750		
		(2)		... ...	1,990		
,,	X.	(1)		... ...	...		
		(2)		... ...	...		
		(3)		... ...	1,462		
				Total ...	2,64,000		

		Rs.
Actuals...	1870-71	1,38,081
	1871-72	1,50,902
	1872-73	1,74,575
	1873-74	1,77,814
	1874-75	1,76,008
Estimate.	1875-76	*1,99,500
	1876-77	2,46,662

* This includes Rupees 4,500, being the sanctioned grant of the Nilgiri Sholas recently transferred to Imperial Conservancy.

216. *Establishment.* — The provision under establishment is made according to the existing scale for controlling officers and according to the scale sanctioned in G.O., dated 21st August 1875, No. 1,259, for subordinate establishments. The particular are as follows :—

	No.	Sanctioned Estimate for 1875-76.	No.	Estimate for 1876-77.
		Rs.		Rs.
Inspector of Forests	...	...	1	14,400
Deputy Conservator, 1st Class	1	8,400	1	8,400
Do. do. (Colonel Morgan)	1	12,470	...	...
Do. 2nd Class	...	...	3	18,000
Do. 3rd Class	3	12,600	4	16,800
One month's pay of Captain Jago	...	600	...	...
Deputy Conservator, 4th Class	8	24,000	4	12,000
Do. do.	1	3,600	1	3,600
Travelling Allowance of the above	...	23,110	...	22,800
Travelling Allowance of do.	...	5,400	4	7,200
Dressers	3	3,940	...	4,800
Deputation and Special Allowance	...	330	1	330
Travelling Allowance of the Inspector	1	3,600	...	1,200
Salary of the Subordinate establishment including travelling allowance of Sub-Assistants	...	3,000	...	3,000
Travelling Allowance of do.	...	81,900	...	1,27,000*
Batta to Office Establishment	...	7,800	...	1,470
Contingencies	...	1,720	...	5,000
	...	7,630	...	2,46,000
Total...	...	1,99,500	...	

*This includes the salary of the four Sub-Assistant Conservators proposed in G.O., dated 31st August 1875, No. 1,259.

217. Including the establishment charges the total expenditure is less than the receipts by the small sum of Rupees 2,000, but it must be remembered that the charges include the amount (Rupees 46,433) to be expended on plantations and (Rupees 30,896) on reserves, most of which will only commence to pay hereafter. The receipts from reserves and plantations in 1873-74 (the accounts of 1874-75 are not yet ready), on which Rupees 77,329 are now proposed to be spent, were Rupees 14,000. Deducting this amount from the receipts and the charges on account of the reserves and plantations from the total charges, the estimated receipts and charges show a working profit of Rupees 65,329 as shown below :—

	Rs.
Total Receipts	5,12,000
Charges	5,10,000
Difference...	2,000

	Rs.
Total estimated receipts	5,12,000
Deduct estimated receipts from plantations and reserves	14,000
Remainder	4,98,000
Expenditure minus the working charges incurred on account of plantations and reserves	4,32,671
Remainder—Working Profit	65,329

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

Receipts.	1	Ganjam. Gumsur and Suradah Forests. Actuals, 1874-75. 2	Sanctioned Budget Estimate, 1875-76. 3	Regular Estimate 1875-76. 4	Budget Estimate, 1876-77. 5	Amendments by Local Government. 6	Vizagapatam. Goleondah Hill Forests. Actuals, 1874-75. 7	Sanctioned Budget Estimate, 1875-76. 8	Regular Estimate, 1875-76. 9	Budget Estimate, 1876-77. 10	Amendments by Local Government. 11	Godavery. Rakapilly, &c., Forests. Actuals, 1874-75. 12	Sanctioned Budget Estimate, 1875-76. 13	Regular Estimate 1875-76. 14	Budget Estimate, 1876-77. 15	Amendments by Local Government. 16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Revenue from Wood.																
1. Brought to Depôt by Departmental Agency—																
(a) Timber and Bamboos		1,213	1,500	1,500	2,000	.....	9	.....	.....	.....	.....	.....	.....	.....	50	.....
(b) Firewood and Charcoal		.....	.....	.....	.....	.....	174	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Sandalwood		.....	.....	.....	.....	.....	24	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Wood removed from the Forests by Purchasers, License-holders, and Permit-holders—																
(a) Timber and Bamboos		4,006	3,400	3,400	4,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	22,000	.....
(b) Firewood and Charcoal		209	100	100	200	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	.....
3. From confiscated Drift and Wait Wood		14	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Revenue from Minor Produce.																
1. Grazing Dues and Sale of Grass		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Other Minor produce		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III. Duty on Produce of Foreign or Private Forests imported into British Territory.																
1. On Wood		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On other Forest produce		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV. Miscellaneous.																
1. From Fines and Forfeitures		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. From Refunds to the Department		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. From other sources		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Receipts ...		7,442	5,000	5,000	6,200	.....	207	500	235	260	.....	23,187	17,900	17,900	23,600	.....

A

Receipts.	Cuddapah. Cuddapah Forests. Actuals, 1874-75.	Cuddapah. Cuddapah Forests. Sanctioned Budget Estimate, 1875-76.	Cuddapah. Cuddapah Forests. Regular Estimate, 1875-76.	Cuddapah. Cuddapah Forests. Budget Estimate, 1876-77.	Cuddapah. Cuddapah Forests. Amendments by Local Government.	Bellary. Bellary Plantations. Actuals, 1874-75.	Bellary. Bellary Plantations. Sanctioned Budget Estimate, 1875-76.	Bellary. Bellary Plantations. Regular Estimate, 1875-76.	Bellary. Bellary Plantations. Budget Estimate, 1876-77.	Bellary. Bellary Plantations. Amendments by Local Government.	Kurnool. Nullamalai Forests. Actuals, 1874-75.	Kurnool. Nullamalai Forests. Sanctioned Budget Estimate, 1875-76.	Kurnool. Nullamalai Forests. Regular Estimate, 1875-76.	Kurnool. Nullamalai Forests. Budget Estimate, 1876-77.	Kurnool. Nullamalai Forests. Amendments by Local Government.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
I. Revenue from Wood.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Brought to Depôt by Departmental Agency—															
(a) Timber and Bamboos	17,110	10,500	10,500	15,000	.....	.....	.....	.....	.....	.....	674	2,150	100	200	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Wood removed from the Forests by Purchasers, License-holders and Permit-holders—															
(a) Timber and Bamboos	5,282	10,000	10,000	7,000	.....	.....	.....	.....	.....	.....	17,961	18,500	18,500	25,000	.....
(b) Firewood and Charcoal	29,482	35,000	29,000	30,000	.....	.....	.....	.....	.....	.....	2,999	2,500	2,500	2,500	.....
3. From confiscated Drift and Waif Wood	105	500	500	400	.....	.....	.....	.....	.....	.....	1,098	1,500	1,500	1,200	.....
II. Revenue from 'Minor' Produce.															
1. Grazing Dues and Sale of Grass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Other Minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,970	4,000	4,000	1,000	.....
III. Duty on Produce of Foreign or Private Forests imported into British Territory.															
1. On Wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On other Forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV. Miscellaneous.															
1. From Fines and Forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. From Refunds to the Department	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	35	150	150	250	.....
3. From other sources	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	161	.....	150	50	.....
Total Receipts ...	51,979	56,000	50,000	52,400	.....	.....	.....	.....	.....	.....	24,998	28,800	26,900	30,200	.....

Receipts.	North Arcot. North Arcot Forests. Actuals, 1874-75.	North Arcot. North Arcot Forests. Sanctioned Budget Estimate, 1875-76.	North Arcot. North Arcot Forests. Regular Estimate, 1875-76.	North Arcot. North Arcot Forests. Budget Estimate, 1876-77.	North Arcot. North Arcot Forests. Amendments by Local Government.	South Arcot. South Arcot Forests. Actuals, 1874-75.	South Arcot. South Arcot Forests. Sanctioned Budget Estimate, 1875-76.	South Arcot. South Arcot Forests. Regular Estimate, 1875-76.	South Arcot. South Arcot Forests. Budget Estimate, 1876-77.	South Arcot. South Arcot Forests. Amendments by Local Government.	Trichinopoly. Trichinopoly Plantations. Actuals, 1874-75.	Trichinopoly. Trichinopoly Plantations. Sanctioned Budget Estimate, 1875-76.	Trichinopoly. Trichinopoly Plantations. Regular Estimate, 1875-76.	Trichinopoly. Trichinopoly Plantations. Budget Estimate, 1876-77.	Trichinopoly. Trichinopoly Plantations. Amendments by Local Government.
	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46
I. Revenue from Wood.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Brought to Depôt by Departmental Agency—															
(a) Timber and Bamboos	3,151	3,000	.....	1,500	.....	1,593	1,500	2,000	3,000	.....	15	.....	.....	.....	.....
(b) Firewood and Charcoal	2,006	2,000	4,000	4,000	.....	.....	2,000	1,000	1,000	.....	.....	3,000	.....	1,500	.....
(c) Sandalwood	.....	1,000	1,000	1,000	.....	.....	.....	400	700	.....	.....	.....	.....	.....	.....
2. Wood removed from the Forests by Purchasers, License-holders, and Permit-holders—				.....											
(a) Timber and Bamboos	4,931	4,000	9,000	9,000	.....	570	2,500	2,500	2,500	.....	14	.....	.....	.....	.....
(b) Firewood and Charcoal	3,649	4,000	4,000	4,000	.....	776	500	500	500	.....	1,652	2,000	2,000	1,500	.....
3. From confiscated Drift and Waif Wood	217	300	500	100	.....	80	250	150	150	.....	.....	.....	.....	.....	.....
II. Revenue from Minor Produce.															
1. Grazing Dues and Sale of Grass	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	145	300	300	300	.....
2. Other Minor produce	1,629	5,500	300	300	.....	1,656	2,000	1,000	1,500	.....	70	50	50	50	.....
III. Duty on Produce of Foreign or Private Forests imported into British Territory.															
1. On Wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On other Forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV. Miscellaneous.															
1. From Fines and Forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. From Refunds to the Department	.....	.....	.....	.....	.....	1,277	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. From other sources	38	200	200	100	.....	3	850	.....	.....	.....	2	.....	.....	.....	.....
Total Receipts...	20,625	20,000	19,000	20,900	.....	5,955	9,600	7,550	9,350	.....	1,898	5,350	2,350	3,350	.....

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Receipts.	Madura. Madura Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Tinnevelly. Tinnevelly Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Coimbatore. Anamallai Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
I.—Revenue from Wood.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Brought to Depôt by Departmental Agency—															
(a) Timber and Bamboos	3,196	6,500	5,000	8,000	.....	2,227	11,500	6,000	10,000	.....	20,187	35,000	51,000	73,000	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	298	8,200	.....	4,000	.....	.....	.....	.....	.....	.....
(c) Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Wood removed from the Forests by Purchasers, License-holders, and Permit-holders—															
(a) Timber and Bamboos	2,476	3,000	6,967	2,000	.....	2,356	.....	4,050	1,050	.....	84	.....	.....	1,000	.....
(b) Firewood and Charcoal	5,749	8,200	7,037	8,200	.....	6,117	.....	6,048	5,125	.....	3,397	5,000	5,000	4,000	.....
3. From confiscated Drift and Waif Wood	189	180	104	180	.....	510	300	108	455	.....	48	.....	.....	.....	.....
II.—Revenue from Minor Produce.															
1. Grazing Dues and Sale of Grass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Other Minor produce	2,345	2,720	2	1,809	.....	4,615	2,500	1,033	2,000	.....	4	3,000	.....	4,000	.....
III.—Duty on Produce of Foreign or Private Forests imported into British Territory.															
1. On Wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On other Forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Miscellaneous.															
1. From Fines and Forfeitures	.....	.....	.....	.....	.....	10	.....	15	.....	.....	.....	.....	.....	.....	.....
2. From Refunds to the Department	.....	.....	.....	.....	.....	35	.....	12	.....	.....	1	.....	.....	.....	.....
3. From other sources	841	.....	100	50	.....	429	.....	489	200	.....	13	.....	.....	.....	.....
Total Receipts	14,595	20,600	19,219	19,439	.....	16,597	22,500	17,775	22,860	.....	23,734	43,000	56,000	82,000	.....

Receipts.	Coimbatore.—(Continued.) Sattimungalam Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Bhowany Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Collegal Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
I.—Revenue from Wood.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Brought to Depôt by Departmental Agency—															
(a) Timber and Bamboos	162	.....	200	.....	.....	.....	.....	.....	3,000	.....	.....	.....	.....	.....	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	3,766	12,000	6,000	8,000	.....	.....	.....	.....	.....	.....
(c) Sandalwood	8,775	8,000	14,000	12,000	.....	12,783	8,000	12,000	12,000	.....	12,445	12,000	12,875	14,000	.....
2. Wood removed from the Forests by Purchasers, License-holders, and Permit-holders—															
(a) Timber and Bamboos	637	2,600	1,312	1,375	.....	1,988	1,100	1,100	2,050	.....	510	1,000	812	875	.....
(b) Firewood and Charcoal	1,613	1,400	313	375	.....	950	900	900	700	.....	1,320	1,000	313	375	.....
3. From confiscated Drift and Waif Wood	.....	.....	50	50	.....	204	.....	.....	100	.....	68	.....	.....	.....	.....
II.—Revenue from Minor Produce.															
1. Grazing Dues and Sale of Grass	12	.....	12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Other Minor produce	.....	.....	113	100	.....	.....	.....	.....	150	.....	.....	.....	.....	.....	.....
III.—Duty on Produce of Foreign or Private Forests imported into British Territory.															
1. On Wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On other Forests produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Miscellaneous.															
1. From Fines and Forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. From Refunds to the Department	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. From other sources	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Receipts	11,189	12,000	16,000	13,900	.....	19,691	22,000	20,000	26,000	.....	14,343	14,000	14,000	15,250	.....

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Receipts.	Coimbatore.—(*Continued.*) Bolumpatty Forests. Actuals, 1874-75.	Bolumpatty Forests. Sanctioned Budget Estimate, 1875-76.	Bolumpatty Forests. Regular Estimate, 1875-76.	Bolumpatty Forests. Budget Estimate, 1876-77.	Bolumpatty Forests. Amendments by Local Government.	Mettapolliam Forests. Actuals, 1874-75.	Mettapolliam Forests. Sanctioned Budget Estimate, 1875-76.	Mettapolliam Forests. Regular Estimate, 1875-76.	Mettapolliam Forests. Budget Estimate, 1876-77.	Mettapolliam Forests. Amendments by Local Government.	Nilgiris. Mudumallai Forests. Actuals, 1874-75.	Mudumallai Forests. Sanctioned Budget Estimate, 1875-76.	Mudumallai Forests. Regular Estimate, 1875-76.	Mudumallai Forests. Budget Estimate, 1876-77.	Mudumallai Forests. Amendments by Local Government.
	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91
I.—Revenue from Wood.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Brought to Depôt by Departmental Agency—															
(a) Timber and Bamboos	259	4,000	4,000	10,000	.....	10	4,000	4,000	4,000	.....	20,859	70,000	50,000	43,800	.....
(b) Firewood and Charcoal	54	300	.....	.....	.....	350	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Sandalwood	32	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Wood removed from the Forests by Purchasers, License-holders, and Permit-holders—															
(a) Timber and Bamboos	320	.....	900	900	.....	333	1,500	2,000	2,000	.....	10	.....	.....	.....	.....
(b) Firewood and Charcoal	1,827	1,500	2,400	2,400	.....	1,629	2,000	1,500	1,500	.....	.....	.....	.....	.....	.....
3. From confiscated Drift and Waif Wood	21	50	50	50	.....	20	500	50	50	.....	.....	.....	.....	.....	.....
II.—Revenue from Minor Produce.															
1. Grazing Dues and Sale of Grass	16	1,000	250	300	.....	321	600	50	50	.....	.....	.....	.....	.....	.....
2. Other Minor Produce	649	3,000	.....	.....	.....	2,568	2,500	100	100	.....	.....	.....	.....	.....	.....
III.—Duty on Produce of Foreign or Private Forests imported into British Territory.															
1. On Wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On other Forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Miscellaneous.															
1. From Fines and Forfeitures	.....	.....	100	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. From Refunds to the Department	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. From other sources	.....	500	.....	.....	.....	.....	500	.....	.....	.....	.....	.....	229	.....	.....
Total Receipts...	3,178	10,350	7,700	13,750	.....	5,301	11,600	7,700	7,700	.....	20,869	70,000	50,229	43,800	.....

Receipts.	Nilgiris—(*Continued.*) Segur Forests. Actuals, 1874-75.	Segur Forests. Sanctioned Budget Estimate, 1875-76.	Segur Forests. Regular Estimate, 1875-76.	Segur Forests. Budget Estimate, 1876-77.	Segur Forests. Amendments by Local Government.	Nilgiri Sholas. Actuals, 1874-75.	Nilgiri Sholas. Sanctioned Budget Estimate, 1875-76.	Nilgiri Sholas. Regular Estimate, 1875-76.	Nilgiri Sholas. Budget Estimate, 1876-77.	Nilgiri Sholas. Amendments by Local Government.	Salem. Salem Forests. Actuals, 1874-75.	Salem Forests. Sanctioned Budget Estimate, 1875-76.	Salem Forests. Regular Estimate, 1875-76.	Salem Forests. Budget Estimate, 1876-77.	Salem Forests. Amendments by Local Government.
	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106
I. Revenue from Wood.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Brought to Depôt by Departmental Agency—															
(a) Timber and Bamboos	186	.....	.....	500	.....	.....	.....	.....	.....	.....	6,556	8,000	10,000	12,000	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Sandalwood	6,406	7,000	7,000	6,300	.....	.....	.....	.....	.....	.....	4,754	6,000	5,000	5,000	.....
2. Wood removed from the Forests by Purchasers, License-holders, and Permit-holders—															
(a) Timber and Bamboos	.....	.....	.....	.....	.....	.....	5,500	5,500	5,500	.....	2,936	3,000	10,000	10,000	.....
(b) Firewood and Charcoal	80	.....	.....	.....	.....	.....	5,800	5,800	7,500	.....	17,560	10,000	10,000	10,000	.....
3. From confiscated Drift and Waif Wood	.....	.....	.....	.....	.....	.....	50	50	50	.....	358	400	500	400	.....
II. Revenue from Minor Produce.															
1. Grazing Dues and Sale of Grass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5	.....	.....
2. Other Minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,596	30,000	15,000	17,000	.....
III. Duty on Produce of Foreign or Private Forests imported into British Territory.															
1. On Wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On other Forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV. Miscellaneous.															
1. From Fines and Forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. From Refunds to the Department	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50	450	200	.....
3. From other sources	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	200	.....
Total Receipts...	6,672	7,000	7,000	6,800	.....	13,045	11,350	11,350	13,050	.....	53,760	57,450	50,955	54,800	.....

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Receipts.	South Canara.					Malabar.									
	South Canara Forests.					Wynaad Forests.					Nelumbur Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121
I. Revenue from Wood.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Brought to Depôt by Departmental Agency—															
(a) Timber and Bamboos	11,297	15,000	10,000	6,000	.....	5,567	17,000	17,000	4,000	.....	10,613	20,000	20,000	20,000	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Wood removed from the Forests by Purchasers, License-holders, and Permit-holders—															
(a) Timber and Bamboos	886	1,000	2,500	3,000	.....	.....	.....	.....	.....	.....	3,503	.....	.....	.....	.....
(b) Firewood and Charcoal	2,985	4,000	3,000	5,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. From confiscated Drift and Waif Wood	130	500	200	200	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Revenue from Minor Produce.															
1. Grazing Dues and Sale of Grass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Other Minor produce	2,989	2,500	1,500	3,000	.....	580	2,150	1,000	1,000	.....	.....	.....	.....	.....	.....
III. Duty on Produce of Foreign or Private Forests imported into British Territory.															
1. On Wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On other Forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV. Miscellaneous.															
1. From Fines and Forfeitures	12	.....	.....	.....	.....	37	.....	.....	.....	.....	2	.....	.....	.....	.....
2. From Refunds to the Department	.....	.....	.....	.....	.....	99	.....	.....	.....	.....	112	.....	.....	.....	.....
3. From other sources	83	.....	.....	.....	.....	90	.....	.....	.....	.....	14	.....	.....	.....	.....
Total Receipts...	18,382	30,000	17,200	17,200	.....	6,373	19,150	18,000	5,000	.....	14,249	20,000	20,000	20,000	.....

Receipts.	Malabar—(*Continued*).					Abstract.				
	Palghaut Forests.									
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	122	123	124	125	126	127	128	129	130	131
I. Revenue from Wood.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Brought to Depôt by Departmental Agency—										
(a) Timber and Bamboos	.....	1,550	.....	1,000	.....	1,09,875	2,11,200	1,91,300	2,17,000	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	6,474	27,500	11,000	18,500	.....
(c) Sandalwood	.....	.....	.....	.....	.....	45,195	42,000	52,275	51,000	.....
2. Wood removed from the Forests by Purchasers License-holders, and Permit-holders—										
(a) Timber and Bamboos	100	2,500	500	1,500	.....	71,683	76,600	95,796	1,01,000	.....
(b) Firewood and Charcoal	.....	.....	500	2,400	.....	81,268	83,900	80,911	86,275	.....
3. From confiscated Drift and Waif Wood	11	.....	.....	.....	.....	3,137	5,230	4,472	4,425	.....
II. Revenue from Minor Produce.										
1. Grazing Dues and Sale of Grass	150	150	250	200	.....	648	2,150	967	850	.....
2. Other Minor produce	.....	.....	.....	.....	.....	41,471	67,420	24,597	31,700	.....
III. Duty on Produce of Foreign or Private Forests imported into British Territory.										
1. On Wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On other Forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV. Miscellaneous.										
1. From Fines and Forfeitures	.....	.....	.....	.....	.....	61	150	165	150	.....
2. From Refunds to the Department	901	.....	.....	.....	.....	* 2,479	200	612	450	.....
3. From other sources	.....	.....	.....	.....	.....	2,985	2,100	1,209	650	.....
Total Receipts...	1,162	4,200	1,250	5,100	.....	3,64,326	5,18,350	4,63,304	5,12,000	.....

* This includes Rupees 19 being recoveries over payment to Captain Walker as travelling allowance.

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EXPENDITURE. A.—"Conservancy and Works."	Ganjam. Gumsur and Surada Forests.					Vizagapatam. Golcondah Hill Forests.					Godavery. Rakapilly, &c., Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
I. Cost of Timber Operations.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. On Wood brought to Depôt by Departmental Agency—															
(a) Timber and Bamboos	504	500	500	1,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On Wood removed from the Forest by Purchasers, License-holders and Permit-holders—															
(a) Timber and Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Confiscated Drift and Waif Wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Cost of Collecting Minor Produce.															
1. Grazing and Sale of Grass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Other Forest Produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III. Cost of Forest Organization.															
1. Demarcation Lines and Boundary Pillars or Marks	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Working Plans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Surveys	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV. Cost of the Treatment and Creation of Forests.															
1. Natural Forests—															
(a) Protection from Fire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(b) Fencing and Enclosing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Improvement and Conservation	21	.....	20	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(d) "Reboisement" or Restoration of Denuded Areas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carried over...															

EXPENDITURE. A.—"Conservancy and Works."	Cuddapah. Cuddapah Forests.					Tanjore. Tanjore Plantations.					Kurnool. Nullamalai Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
I. Cost of Timber Operations.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. On Wood brought to Depôt by Departmental Agency—															
(a) Timber and Bamboos	468	5,000	5,000	5,000	.....	.....	.....	.....	.....	.....	885	.....	.....	.....	.....
(b) Firewood and Charcoal	95	.....	.....	.....	.....	.....	.....	.....	.....	.....	96	.....	.....	.....	.....
(c) Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On Wood removed from the Forest by Purchasers, License-holders, and Permit-holders—															
(a) Timber and Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Confiscated Drift and Waif Wood	.....	50	50	50	.....	.....	.....	.....	.....	.....	18	.....	.....	150	.....
II. Cost of Collecting Minor Produce.											264	400	400	500	.....
1. Grazing and Sale of Grass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Other Forest Produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III. Cost of Forest Organization.															
1. Demarcation Lines and Boundary Pillars or Marks	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Working Plans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Surveys	.....	.....	.....	720	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV. Cost of the Treatment and Creation of Forests.															
1. Natural Forests—															
(a) Protection from Fire	2,221	1,700	1,700	2,016	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(b) Fencing and Enclosing	10,519	3,300	6,000	5,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Improvement and Conservation	170	.....	.....	500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(d) "Reboisement" or Restoration of Denuded Areas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	87	.....	100	50	.....
Carried over...															

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EXPENDITURE. A.—"Conservancy and Works."	North Arcot. North Arcot Forests.					South Arcot. South Arcot Forests.					Trichinopoly. Trichinopoly Plantations.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46
I. Cost of Timber Operations.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. On Wood brought to Depôt by Departmental Agency—															
(a) Timber and Bamboos	1,698	1,800	800	750	.....	1,070	1,150	1,150	3,000	.....	10	.....	.....	.....	.....
(b) Firewood and Charcoal	1,149	.....	1,600	1,000	.....	.....	.....	.....	350	.....	19	1,000	.....	500	.....
(c) Sandalwood	.....	700	700	1,000	.....	.....	350	350	400	.....	.....	.....	.....	.....	.....
2. On Wood removed from the Forest by Purchasers, License-holders, and Permit-holders—															
(a) Timber and Bamboos	296	875	875	875	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	37	.....	.....	330	.....	2	.....	.....	.....	.....
3. Confiscated Drift and Waif Wood	5	.....	.....	50	.....	12	100	75	75	.....	.....	.....	.....	.....	.....
II. Cost of Collecting Minor Produce.															
1. Grazing and Sale of Grass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Other Forest Produce	.....	.....	.....	.....	.....	30	100	450	450	.....	56	.....	150	100	.....
III. Cost of Forest Organization.															
1. Demarcation Lines and Boundary Pillars or Marks	64	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	500	.....	.....	.....
2. Working Plans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Surveys	.....	.....	.....	500	.....	.....	1,000	500	2,300	.....	.....	.....	.....	.....	.....
IV. Cost of the Treatment and Creation of Forests.															
1. Natural Forests—															
(a) Protection from Fire	130	100	100	100	.....	34	150	150	.....	.....	.....	.....	.....	.....	.....
(b) Fencing and Enclosing	.....	.....	.....	.....	.....	256	500	500	500	.....	90	500	500	1,600	.....
(c) Improvement and Conservation	458	400	400	400	.....	2,200	4,350	4,350	3,700	.....	1,274	500	1,500	2,600	.....
(d) "Reboisement" or Restoration of Denuded Areas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carried over...															

EXPENDITURE. A.—"Conservancy and Works."	Madura. Madura Forests.					Tinnevelly. Tinnevelly Forests.					Coimbatore. Anamallai Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
I. Cost of Timber Operations.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. On Wood brought to Depôt by Departmental Agency—															
(a) Timber and Bamboos	8,053	1,000	1,000	4,000	.....	1,294	5,500	348	5,000	.....	4,116	10,000	18,900	30,000	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	.....	1,000	.....	2,000	.....	.....	.....	.....	.....	.....
(c) Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On Wood removed from the Forest by Purchasers, License-holders, and Permit-holders—															
(a) Timber and Bamboos	114	300	600	200	.....	191	.....	204	100	.....	.....	500	500	600	.....
(b) Firewood and Charcoal	496	820	820	820	.....	555	.....	552	513	.....	496	500	500	620	.....
3. Confiscated Drift and Waif Wood	.....	60	.....	60	.....	17	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Cost of Collecting Minor Produce.															
1. Grazing and Sale of Grass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20	.....	.....	.....	.....
2. Other Forest Produce	195	300	.....	500	.....	.....	1,350	600	1,300	.....	272	1,000	500	1,200	.....
III. Cost of Forest Organization.															
1. Demarcation Lines and Boundary Pillars or Marks	101	1,440	1,200	.....	.....	.....	.....	.....	.....	.....	177	1,460	460	.....	.....
2. Working Plans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Surveys	17	.....	.....	300	.....	.....	.....	.....	.....	.....	570	.....	.....	.....	.....
IV. Cost of the Treatment and Creation of Forests.															
1. Natural Forests—					.....										
(a) Protection from Fire	.....	.....	.....	.....	.....	.....	180	.....	216	.....	137	.....	.....	700	.....
(b) Fencing and Enclosing	.....	.....	.....	660	.....	12	2,088	.....	625	.....	.....	.....	.....	.....	.....
(c) Improvement and Conservation	2,387	2,076	2,000	2,000	.....	2,203	5,029	1,968	2,000	.....	1,599	3,150	1,150	1,120	.....
(d) "Reboisement" or Restoration of Denuded Areas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50	.....	.....	.....	.....
Carried over...															

D

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EXPENDITURE. A.—"Conservancy and Works."	Coimbatore.—(*Continued.*) Sattiamangalam Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Bhowany Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Collegal Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
I. Cost of Timber Operations.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. On Wood brought to Depôt by Departmental Agency—															
(a) Timber and Bamboos	.....	.....	200	.....	.....	.....	.....	.....	1,500	.....	709	.....	.....	.....	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Sandalwood	4,268	3,000	1,500	2,000	.....	7,733	7,300	3,000	4,000	.....	.....	.....	.....	.....	.....
2. On Wood removed from the Forest by Purchasers, Licensse-holders, and Permit-holders—						3,304	2,000	2,000	2,100	.....	4,850	4,000	1,500	2,000	.....
(a) Timber and Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	.....	.....	.....	20	.....	.....	.....	.....	.....	.....
3. Confiscated Drift and Waif Wood	.....	.....	.....	10	.....	42	.....	.....	474	.....	.....	.....	.....	.....	.....
						.....	.....	.....	36	.....	.....	.....	.....	.....	.....
II. Cost of Collecting Minor Produce.															
1. Grazing and Sale of Grass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Other Forest Produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III. Cost of Forest Organization.															
1. Demarcation Lines and Boundary Pillars or Marks	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Working Plans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Surveys	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV. Cost of the Treatment and Creation of Forests.															
1. Natural Forests—															
(a) Protection from Fire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(b) Fencing and Enclosing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Improvement and Conservation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(d) "Reboisement" or Restoration of Denuded Areas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carried over...															

EXPENDITURE. A.—"Conservancy and Works."	Coimbatore.—(*Concluded.*) Bolumputty Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Mettapolliem Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Nilgiris. Mudumallai Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91
I. Cost of Timber Operations.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. On Wood brought to Depot by Departmental Agency—															
(a) Timber and Bamboos	250	2,500	4,000	9,500	.....	1,000	1,535	2,000	2,000	.....	15,071	26,600	19,000	17,200	.....
(b) Firewood and Charcoal	44	.....	.....	.....	.....	254	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On Wood removed from the Forest by Purchasers, License-holders, and Permit-holders—															
(a) Timber and Bamboos	.....	.....	95	95	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(b) Firewood and Charcoal	.....	300	255	255	.....	.....	500	270	270	.....	.....	.....	.....	.....	.....
3. Confiscated Drift and Waif Wood	2	.....	10	10	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Cost of Collecting Minor Produce.															
1. Grazing and Sale of Grass	28	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Other Forest Produce	251	150	.....	.....	.....	381	500	250	250	.....	.....	.....	.....	.....	.....
III. Cost of Forest Organization.															
1. Demarcation Lines and Boundary Pillars or Marks	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Working Plans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Surveys	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV. Cost of the Treatment and Creation of Forests.															
1. Natural Forests—															
(a) Protection from Fire	300	400	320	.....	.....	.....	500	500	.....	.....	64	100	100	100	.....
(b) Fencing and Enclosing	40	500	350	.....	.....	.....	500	500	.....	.....	.....	.....	.....	.....	.....
(c) Improvement and Conservation	392	600	170	50	.....	367	500	500	500	.....	.....	.....	.....	.....	.....
(d) "Reboisement" or Restoration of Denuded Areas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carried over...															

30/666.

EXPENDITURE. A.—"Conservancy and Works."	Nilgiris.—(Concluded.) Seegur Forests. Actuals, 1874-75.	Seegur Forests. Sanctioned Budget Estimate, 1875-76.	Seegur Forests. Regular Estimate, 1875-76.	Seegur Forests. Budget Estimate, 1876-77.	Seegur Forests. Amendments by Local Government.	Nilgiri Sholas. Actuals, 1874-75.	Nilgiri Sholas. Sanctioned Budget Estimate, 1875-76.	Nilgiri Sholas. Regular Estimate, 1875-76.	Nilgiri Sholas. Budget Estimate, 1876-77.	Nilgiri Sholas. Amendments by Local Governments.	Salem. Salem Forests. Actuals, 1874-75.	Salem Forests. Sanctioned Budget Estimate, 1875-76.	Salem Forests. Regular Estimate, 1875-76.	Salem Forests. Budget Estimate, 1876-77.	Salem Forests. Amendments by Local Government.
	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106
I. Cost of Timber Operations.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. On Wood brought to Depot by Departmental Agency—															
(a) Timber and Bamboos	700	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,570	5,200	8,000	6,000	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Sandalwood	800	2,000	2,500	3,500	.....	.....	.....	.....	.....	.....	740	800	800	900	.....
2. On wood removed from the Forest by Purchasers, Licensе-holders, and Permit-holders—															
(a) Timber and Bamboos	.....	.....	.....	.....	.....	.....	500	500	700	.....	60	60	60	200	.....
(b) Firewood and Bamboos	.....	.....	.....	.....	.....	.....	500	500	1,800	.....	.....	500	500	300	.....
3. Confiscated Drift and Waif Wood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	18	100	100	100	.....
II. Cost of Collecting Minor Produce.															
1. Grazing and Sale of Grass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Other Forest Produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,444	5,000	500	500	.....
III. Cost of Forest Organization.															
1. Demarcation Lines and Boundary Pillars or Marks	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	90	1,000	1,000	.....	.....
2. Working Plans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Surveys	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	.....
IV. Cost of the Treatment and Creation of Forests.															
1. Natural Forests—															
(a) Protection from Fire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	53	300	300	300	.....
(b) Fencing and Enclosing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,570	2,000	2,000	1,500	.....
(c) Improvement and Conservation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,115	2,500	2,500	2,000	.....
(d) "Reboisement" or Restoration of Denuded Areas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carried over...															

EXPENDITURE. A.—"Conservancy and Works."	South Canara. South Canara Forests. Actuals, 1874-75.	South Canara Forests. Sanctioned Budget Estimate, 1875-76.	South Canara Forests. Regular Estimate, 1875-76.	South Canara Forests. Budget Estimate, 1876-77.	South Canara Forests. Amendments by Local Government.	Malabar. Wynaad Forests. Actuals, 1874-75.	Wynaad Forests. Sanctioned Budget Estimate, 1875-76.	Wynaad Forests. Regular Estimate, 1875-76.	Wynaad Forests. Budget Estimate, 1876-77.	Wynaad Forests. Amendments by Local Government.	Nilambur Forests. Actuals, 1874-75.	Nilambur Forests. Sanctioned Budget Estimate, 1875-76.	Nilambur Forests. Regular Estimate, 1875-76.	Nilambur Forests. Budget Estimate, 1876-77.	Nilambur Forests. Amendments by Local Government.
	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121
I. Cost of Timber Operations.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. On Wood brought to Depot by Departmental Agency—															
(a) Timber and Bamboos	6,497	2,500	2,000	3,000	.....	2,299	4,000	4,000	1,500	.....	4,234	5,000	5,000	8,000	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Sandalwood	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. On Wood removed from the Forest by Purchasers, Licensе-holders, and Permit-holders—															
(a) Timber and Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(b) Firewood and Charcoal	12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Confiscated Drift and Waif Wood	10	.....	25	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Cost of Collecting Minor Produce.															
1. Grazing and Sale of Grass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Other Forest Produce	32	.....	50	32	.....	289	400	400	400	.....	.....	.....	.....	.....	.....
III. Cost of Forest Organization.															
1. Demarcation Lines and Boundary Pillars or Marks	3	.....	2,280	3,780	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Working Plans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Surveys	3	.....	.....	.....	.....	86	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV. Cost of the Treatment and Creation of Forests.															
1. Natural Forests—															
(a) Protection from Fire	45	.....	144	144	.....	26	50	50	50	.....	.....	.....	.....	.....	.....
(b) Fencing and Enclosing	96	.....	.....	570	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Improvement and Conservation	1,018	1,500	1,500	1,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(d) "Reboisement" or Restoration of Denuded Areas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Carried over...															

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EXPENDITURE. A.—"Conservancy and Works."	Malabar.—(Continued.) Palghaut Forests.					Abstract.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	122	123	124	125	126	127	128	129	130	131
I. Cost of Timber Operations.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. On Wood brought to Depot by Departmental Agency—										
(a) Timber and Bamboos	.....	500	.....	500	.....	53,428	72,785	71,898	97,950	.....
(b) Firewood and Charcoal	.....	.....	.....	.....	.....	9,390	9,300	4,000	7,860	.....
(c) Sandalwood	.....	.....	.....	.....	.....	13,942	12,850	9,350	11,900	.....
2. On Wood removed from the Forest by Purchasers, Licensed-holders, and Permit-holders—										
(a) Timber and Bamboos	.....	.....	.....	.....	.....	661	2,235	2,834	2,800	.....
(b) Firewood and Charcoal	.....	.....	300	.....	.....	1,658	3,120	3,697	5,522	.....
3. Confiscated Drift and Waif Wood	.....	.....	.....	.....	.....	332	710	660	901	.....
II. Cost of Collecting Minor Produce.										
1. Grazing and Sale of Grass	.....	.....	.....	.....	.....	48	.....	.....	.....	.....
2. Other Forest Produce	.....	.....	.....	.....	.....	2,950	8,800	2,880	4,732	.....
III. Cost of Forest Organization.										
1. Demarcation Lines and Boundary Pillars or Marks	33	.....	200	150	.....	472	4,400	5,140	3,930	.....
2. Working Plans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Surveys	.....	.....	.....	175	.....	676	1,000	500	4,995	.....
IV. Cost of the Treatment and Creation of Forests.										
1. Natural Forests—										
(a) Protection from Fire	121	750	500	375	.....	3,131	4,230	3,854	4,001	.....
(b) Fencing and Enclosing	3,005	1,000	2,000	.....	.....	15,588	10,383	10,850	9,855	.....
(c) Improvement and Conservation	650	500	500	600	.....	14,941	21,105	16,658	17,040	.....
(d) "Reboisement" or Restoration of Denuded Areas	.....	.....	.....	.....	.....	50	.....	.....	.....	.....
Carried over...										

EXPENDITURE. A.—"Conservancy and Works."	Ganjam. Gumsur and Suradah Forests.					Vizagapatam. Golconda Hill Forests.					Godavery. Rakapilly, &c., Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146
Brought forward...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IV. Cost of Treatment & Creation of Forests.—(Contd.)															
2. Artificial Forests—															
(a) Formation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(b) Protection from Fire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Improvement and Conservation	36	.....	36	40	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(d) Fencing and Enclosing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V. Rent of Leased Forests.															
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.															
1. Roads and Bridges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Buildings and Offices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Compensation for Land taken up for Forest Purposes and for Extinction of Forest Rights.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Other Works	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII. Cost of Departmental Cattle.															
1. Purchase of Stock	60	.....	.....	160	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Hire of Stock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Feed and Keep of Cattle	122	200	150	300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IX. Cost of Departmental Plant and Tools.															
1. For Timber and Wood Operations	7	.....	.....	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. For Other Purposes	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
X. Miscellaneous Charges.															
1. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Other Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total of "Conservancy and Works"...	750	700	706	1,550	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

EXPENDITURE. A.—"Conservancy and Works."	Cuddapah. Cuddapah Forests.					Tanjore. Tanjore Plantations.					Kurnool. Nullamalai Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161
Brought forward...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IV. Cost of Treatment & Creation of Forests.—(Contd.)															
2. Artificial Forests—															
(a) Formation	1,930	.....	1,000	.....	.....	.....	.....	.....	2,000	.....	.....	.....	.....	.....	.....
(b) Protection from Fire...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Improvement and Conservation	.....	2,000	2,000	1,500	.....	.....	.....	.....	.....	.....	189	.....	500	.....	.....
(d) Fencing and Enclosing	.....	.....	.....	.....	.....	.....	.....	.....	100	.....	.....	.....	.....	.....	.....
V. Rent of Leased Forests.															
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.															
1. Roads and Bridges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Buildings and Offices	.....	.....	.....	.....	.....	.....	.....	.....	80	.....	9	700	700	.....	.....
3. Compensation for Land taken up for Forest Purposes and for Extinction of Forest Rights.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	726	.....	1,000	1,000	.....
4. Other Works	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50	50	.....	.....
VIII. Cost of Departmental Cattle.															
1. Purchase of Stock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Hire of Stock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Feed and Keep of Cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IX. Cost of Departmental Plant and Tools.															
1. For Timber and Wood Operations	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50	50	.....	.....
2. For Other Purposes	.....	.....	.....	100	.....	.....	.....	.....	120	.....	.....	.....	.....	.....	.....
X. Miscellaneous Charges.															
1. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	76	.....	.....	.....	.....
2. Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Other Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total of "Conservancy and Works"...	15,403	12,059	15,750	14,886	.....	.....	.....	.....	2,800	.....	2,350	1,200	2,800	1,700	.....

EXPENDITURE. A.—"Conservancy and Works."	North Arcot. North Arcot Forests.					South Arcot. South Arcot Forests.					Trichinopoly. Trichinopoly Plantations.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176
Brought forward...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IV. Cost of Treatment & Creation of Forests.—(Contd.)															
2. Artificial Forests—															
(a) Formation	2,366	2,363	2,363	.....	.....	77	.....	1,000	.....	.....	5,397	5,500	5,500	.....	.....
(b) Protection from Fire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Improvement and Conservation	4,069	5,765	5,765	6,563	.....	1,295	8,840	7,840	8,530	.....	1,103	4,000	4,000	5,000	.....
(d) Fencing and Enclosing	479	824	824	.....	.....	43	350	.....	.....	.....	258	1,000	1,000	500	.....
V. Rent of Leased Forests.															
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.															
1. Roads and Bridges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Buildings and Offices	533	200	200	200	.....	20	500	500	350	.....	10	200	200	200	.....
3. Compensation for Land taken up for Forest Purposes and for Extinction of Forests Rights.	.....	.....	.....	.....	.....	30	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Other Works	.....	.....	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII. Cost of Departmental Cattle.															
1. Purchase of Stock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	244	.....	.....	.....	.....
2. Hire of Stock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	36	.....	.....	50	.....
3. Feed and Keep of Cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25	.....	.....	30	.....
IX. Cost of Departmental Plant and Tools.															
1. For Timber and Wood Operations	.....	.....	.....	50	.....	2	50	50	50	.....	.....	.....	.....	50	.....
2. For Other Purposes	.....	96	96	100	.....	1	.....	.....	.....	.....	104	200	200	100	.....
X. Miscellaneous Charges.															
1. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Other Charges	326	.....	.....	.....	.....	5	50	35	15	.....	17	100	100	50	.....
Total of "Conservancy and Works"...	11,573	13,123	13,123	11,588	.....	5,119	17,490	16,950	20,060	.....	8,645	13,500	13,130	10,180	.....

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EXPENDITURE. A.—"Conservancy and Works."	Madura. Madura Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Tinnevelly. Tinnevelly Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Coimbatore. Anamallai Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward...															
VI. Cost of Treatment & Creation of Forests.—(Contd.)															
2. Artificial Forests—															
(a) Formation	378	1,060	1,000	.....	.....	14	.....	.....	.....	.....	433	.....	.....	.....	.....
(b) Protection from Fire	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	54	50	50	50	.....
(c) Improvement and Conservation	511	230	230	250	.....	349	.....	.....	.....	.....	357	150	150	150	.....
(d) Fencing and Enclosing	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	31	.....	.....	.....	.....
V. Rent of Leased Forests.															
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.															
1. Roads and Bridges	.....	.....	.....	.....	.....	.....	1,200	.....	1,200	.....	1,344	1,250	1,250	2,500	.....
2. Buildings and Offices	38	1,550	1,550	.....	.....	.....	500	.....	.....	.....	856	1,000	1,000	1,000	.....
3. Compensation for Land taken up for Forest Purposes and for Extinction of Forest Rights.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,500	.....	.....
4. Other Works	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII. Cost of Departmental Cattle.															
1. Purchase of Stock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Hire of Stock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,344	.....
3. Feed and Keep of Cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,417	5,130	5,130	4,420	.....
IX. Cost of Departmental Plant and Tools.															
1. For Timber and Wood Operations	.....	272	250	100	.....	4	363	.....	110	.....	117	.....	.....	300	.....
2. For Other Purposes	.....	.....	.....	.....	.....	.....	220	.....	220	.....	96	.....	.....	200	.....
X. Miscellaneous Charges.															
1. Refunds	.....	.....	.....	.....	.....	27	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	.....	.....	.....	.....
3. Other Charges	.....	.....	.....	.....	.....	.....	500	.....	302	.....	1,039	500	500	500	.....
Total of "Conservancy and Works"...	12,350	9,208	8,630	8,890	.....	4,641	17,934	3,672	13,586	.....	20,154	24,690	32,590	44,704	.....

Coimbatore.—(*Continued.*)

EXPENDITURE. A.—"Conservancy and Works."	Sattiamangalam Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Bhowany Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Collegal Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward...															
IV. Cost of Treatment & Creation of Forests.—(Contd.)															
2. Artificial Fores—															
(a) Formation	225	850	550	.....	.....	.....	.....	.....	.....	.....	359	500	500	.....	.....
(b) Protection from Fire	.....	.....	.....	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	250	.....
(c) Improvement and Conservation	1,387	1,150	1,150	1,450	.....	80	.....	.....	.....	.....	1,510	1,200	1,200	1,550	.....
(d) Fencing and Enclosing	153	250	250	250	.....	.....	.....	.....	.....	.....	70	300	300	250	.....
V. Rent of Leased Forests.															
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.															
1. Roads and Bridges	.....	100	100	100	.....	20	.....	.....	1,400	.....	.....	100	100	100	.....
2. Buildings and Offices	12	.....	.....	1,000	.....	18	.....	150	200	.....	64	150	150	.....	.....
3. Compensation for Land taken up for Forest Purposes and for Extinction of Forest Rights...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Other Works	.....	100	100	.....	.....	.....	5,000	7,750	350	.....	225	150	150	.....	.....
VIII. Cost of Departmental Cattle.															
1. Purchase of Stock	.....	.....	.....	270	.....	163	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Hire of Stock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Feed and Keep of Cattle	128	480	50	150	.....	1,016	2,390	2,240	2,000	.....	12	600	300	300	.....
IX. Cost of Departmental Plant and Tools.															
1. For Timber and Wood Operations	26	70	70	230	.....	108	.....	.....	100	.....	20	50	50	150	.....
2. For Other Purposes	.....	.....	.....	150	.....	.....	.....	.....	.....	.....	.....	.....	.....	100	.....
X. Miscellaneous Charges.															
1. Refunds	.....	.....	.....	.....	.....	297	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Other Charges	1	.....	30	40	.....	16	.....	.....	35	.....	1	.....	.....	.....	.....
Total of "Conservancy and Works"...	6,200	6,000	4,000	5,750	.....	12,797	16,690	15,140	12,225	.....	7,800	7,050	4,250	4,700	.....

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EXPENDITURE. A.—"Conservancy and Works."	Coimbatore.—(*Concluded.*) Bolumpatty Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Mettapolium Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Nilgiris. Mudumallai Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221
Brought forward...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IV. Cost of Treatment & Creation of Forests.—(Contd.)															
2. Artificial Forests—															
(a) Formation	.....	.....	.....	.....	.....	100	.....	.....	.....	.....	534	1,000	1,000	.....	.....
(b) Protection from Fire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Improvement and Conservation	.....	.....	.....	.....	.....	.....	200	200	500	.....	1,984	2,000	2,000	2,150	.....
(d) Fencing and Enclosing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V. Rent of Leased Forests.															
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.															
1. Roads and Bridges	.....	500	1,000	500	.....	54	700	500	.....	.....	309	800	800	800	.....
2. Buildings and Offices	.....	500	100	120	.....	37	500	500	.....	.....	75	500	500	300	.....
3. Compensation for Land taken up for Forest Purposes and for Extinction of Forest Rights	.....	.....	.....	.....	.....	100	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Other Works	.....	.....	.....	.....	.....	.....	100	100	50	.....	120	100	100	.....	.....
VIII. Cost of Departmental Cattle.															
1. Purchase of Stock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	800	.....	.....
2. Hire of Stock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Feed and Keep of Cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,776	4,000	4,000	4,000	.....
IX. Cost of Departmental Plant and Tools.															
1. For Timber and Wood Operations	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	502	200	200	200	.....
2. For Other Purposes	.....	100	.....	50	.....	.....	.....	.....	.....	.....	.....	300	300	300	.....
X. Miscellaneous Charges.															
1. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Other Charges	214	.....	.....	20	.....	561	.....	15	30	.....	65	100	100	100	.....
Total of "Conservancy and Works"...	1,521	5,550	6,300	10,600	.....	2,858	5,535	5,335	8,600	.....	27,000	39,200	32,400	29,350	.....

EXPENDITURE. A.—"Conservancy and Works."	Nilgiris.—(*Continued.*) Seegur Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Nilgiri Sholas. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Salem. Salem Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236
Brought forward...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IV. Cost of Treatment & Creation of Forests.—(Contd.)															
2. Artificial Forests—															
(a) Formation	1,150	500	500	.....	.....	.....	1,000	1,000	.....	.....	.....	100	100	.....	.....
(b) Protection from Fire	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Improvement and Conservation	833	700	875	850	.....	.....	4,150	4,150	5,000	.....	903	1,000	800	800	.....
(d) Fencing and Enclosing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	400	100	100	.....
V. Rent of Leased Forests.															
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.															
1. Roads and Bridges	17	.....	.....	.....	.....	.....	.....	.....	.....	.....	390	4,000	4,000	2,275	.....
2. Buildings and Offices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	516	.....	4,568	.....	.....
3. Compensation for Land taken up for Forest Purposes and for Extinction of Forest Rights.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Other Works	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	24	300	300	300	.....
VIII. Cost of Departmental Cattle.															
1. Purchase of Stock	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Hire of Stock	.....	300	300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Feed and Keep of Cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IX. Cost of Departmental Plant and Tools.															
1. For Timber and Wood Operations	.....	30	30	30	.....	.....	.....	.....	.....	.....	.....	200	200	200	.....
2. For Other Purposes	.....	.....	.....	.....	.....	.....	200	200	200	.....	5	50	50	50	.....
X. Miscellaneous Charges.															
1. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Law Charges	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	60	200	200	.....	.....
3. Other Charges	.....	20	20	20	.....	.....	150	150	150	.....	.....	330	330	150	.....
Total of "Conservancy and Works"...	3,500	3,550	4,225	4,400	.....	.....	6,500	6,500	7,850	.....	12,558	24,040	26,408	16,675	.....

EXPENDITURE. A.—"Conservancy and Works."	South Canara.					Malabar.									
	South Canara Forests.					Wynaad Forests.					Nilambur Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...															
IV. Cost of Treatment & Creation of Forests. (Contd.)															
2. Artificial Forests—															
(a) Formation	54	.....	.....	.....	.....	10	.....	.....	.....	.....	5,077	3,000	3,600	.....	.....
(b) Protection from Fire	36	.....	.....	.....	.....	.....	.....	.....	.....	.....	486	1,000	1,000	1,000	.....
(c) Improvement and Conservation	202	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,485	8,000	8,000	7,500	.....
(d) Fencing and Enclosing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V. Rent of Leased Forests.															
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.															
1. Roads and Bridges	3	.....	.....	.....	.....	132	100	200	500	.....	113	.....	.....	500	.....
2. Buildings and Offices	293	1,000	1,000	1,500	.....	127	.....	400	200	.....	497	.....	.....	.....	.....
3. Compensation for Land taken up for Forest Purposes and for Extinction of Forest Rights.	.....	.....	.....	.....	.....	77	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Other Works	4	.....	.....	.....	.....	35	.....	.....	.....	.....	121	.....	.....	.....	.....
VIII. Cost of Departmental Cattle.															
1. Purchase of Stock	4,106	.....	.....	300	.....	.....	400	.....	.....	.....	.....	.....	.....	.....	.....
2. Hire of Stock	1,657	.....	1,200	2,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Feed and Keep of Cattle	944	1,000	600	720	.....	404	500	300	.....	.....	.....	.....	.....	.....	.....
IX. Cost of Departmental Plant and Tools.															
1. For Timber and Wood Operations	41	.....	50	100	.....	.....	.....	100	.....	.....	.....	500	.....	.....	.....
2. For Other Purposes	33	.....	50	.....	.....	17	.....	.....	.....	.....	211	.....	400	300	.....
X. Miscellaneous Charges.															
1. Refunds	1,144	.....	.....	.....	.....	581	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Law Charges	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Other Charges	.....	.....	.....	.....	.....	5	50	50	50	.....	.....	.....	.....	.....	.....
Total of "Conservancy and Works" ...	16,233	6,000	8,899	13,756	.....	4,093	5,500	5,500	2,700	.....	16,406	18,000	20,000	19,300	.....

EXPENDITURE. A.—"Conservancy and Works."	Malabar.—(Concluded.)					Abstract.				
	Palghaut Forests.									
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	252	253	254	255	256	257	258	259	260	261
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...										
IV. Cost of Treatment & Creation of Forests.—(Contd.)										
2. Artificial Forests—										
(a) Formation	.....	.....	.....	.....	.....	18,157	15,873	18,113	2,000	.....
(b) Protection from Fire	.....	.....	.....	.....	.....	606	1,050	1,050	1,400	.....
(c) Improvement and Conservation	.....	.....	.....	.....	.....	20,413	39,385	38,896	41,833	.....
(d) Fencing and Enclosing	.....	.....	.....	.....	.....	1,036	3,124	2,474	1,200	.....
V. Rent of Leased Forests.	.....	.....	.....	.....	.....	3,682	4,000	5,500	6,200	.....
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.										
1. Roads and Bridges	.....	150	500	1,800	.....	2,382	8,900	8,450	11,675	.....
2. Buildings and Offices	.....	.....	.....	.....	.....	3,105	7,300	11,518	5,260	.....
3. Compensation for Land taken up for Forest purposes and for extinction of Forest Rights.	25,000	.....	.....	.....	.....	25,933	.....	3,500	1,000	.....
4. Other Works	.....	.....	.....	.....	.....	536	5,800	8,550	700	.....
VIII. Cost of Departmental Cattle.										
1. Purchase of Stock	.....	.....	.....	.....	.....	4,573	400	800	730	.....
2. Hire of Stock	.....	.....	.....	.....	.....	1,693	300	1,500	3,394	.....
3. Feed and Keep of Cattle	.....	.....	.....	.....	.....	15,844	14,300	12,770	11,920	.....
IX. Cost of Departmental Plant and Tools.										
1. For Timber and Wood Operations	.....	50	.....	50	.....	827	1,934	1,050	1,750	.....
2. For Other Purposes	7	.....	.....	.....	.....	474	1,166	1,296	1,990	.....
X. Miscellaneous Charges.										
1. Refunds	900	.....	.....	.....	.....	2,998	.....	.....	.....	.....
2. Law Charges	.....	.....	.....	.....	.....	64	200	200	.....	.....
3. Other Charges	24	50	.....	.....	.....	2,274	1,850	1,330	1,462	.....
Total of "Conservancy and Works" ...	29,800	3,000	3,000	3,650	.....	2,31,864	2,56,500	2,49,328	2,64,000	.....

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Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77.

EXPENDITURE. B.—Establishments.	Madras. Forest Account Office, Revenue Board.					Ganjam. Gumsur and Suradah Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
1	2	3	4	5	6	7	8	9	10	11
I. Salaries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Inspector of Forests	8,400	8,400	8,900	14,400	.....	.....	.....	.....	.....	.....
2. Pay of Control and Executive Officers	3,804	1,800	700	16,800	.....	1,200	1,200	1,200	.....	.....
(a) Uncovenanted Assistant	3,600	3,600	3,600	3,600	.....	.....	.....	.....	.....	.....
3. Protective Establishments	....	.....	.....	26,640	.....	576	672	672	684	.....
4. Office Establishments	4,083	3,816	4,368	7,608	.....	408	312	312	.....	.....
5. Deputation and Special Allowances	3,540	3,600	3,400	1,200	.....	.....	.....	.....	.....	.....
II. Travelling Allowances.										
1. Inspector of Forests	2,668	3,000	3,000	3,000	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	317	1,200	150	1,800	.....	360	360	360	.....	.....
3. Protective Establishments	.....	.....	.....	15,388	.....	.....	.....	.....	.....	.....
4. Office Establishments	269	237	250	500	.....	22	100	20	30	.....
III. Contingencies.										
1. Stationery	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Carriage of Tents and Records	.....	100	100	.....	.....	.....	6	6	.....	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	671	1,228	716	800	.....	4	100	10	30	.....
5. Official Postage	137	136	136	200	.....	10	50	15	15	.....
Total of B. Establishments	27,489	27,117	25,320	91,936	.....	2 580	2,800	2,595	759	.....
Add total of A. "Conservancy and Works"	.....	.....	.....	....	.....	750	700	706	1,550	.....
Grand Total of all Expenditure	27,489	27,117	25,320	91,936	.....	3,330	3,500	3,301	2,309	.....

Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77.—(Continued.)

EXPENDITURE. B.—Establishments.	Vizagapatam. Golcondah Hill Forests.					Godavery. Rakapilly, &c., Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	12	13	14	15	16	17	18	19	20	21
I. Salaries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Pay of Control and Executive Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(a) Uncovenanted Assistant	.....	.....	.....	.....	.....	550	600	600	.....	.....
3. Protective Establishments	288	648	288	816	.....	.....	.....	.....	.....	.....
4. Office Establishments	.....	.....	.....	.....	.....	698	756	516	936	.....
5. Deputation and Special Allowances	.....	.....	.....	.....	.....	.....	.....	.....	180	.....
II. Travelling Allowances.										
1. Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Protective Establishments	.....	120	.....	.....	.....	.....	.....	.....	.....	.....
4. Office Establishments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III. Contingencies.										
1. Stationery	.....	.....	.....	.....	.....	.....	15	15	.....	.....
2. Carriage of Tents and Records	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	.....	20	20	15	.....	13	19	25	155	.....
5. Official Postage	12	12	12	5	.....	15	20	20	15	.....
Total of B. Establishments	300	800	320	836	.....	1,276	1,410	1,176	1,286	.....
Add total of A. "Conservancy and Works"	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total of all Expenditure	300	800	320	836	.....	1,276	1,410	1,176	1,286	.....

Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77.—(Continued.)

EXPENDITURE. B.—Establishments.	Cuddapah. Cuddapah Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Bellary. Bellary Plantations. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	22	23	24	25	26	27	28	29	30	31
I. Salaries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Pay of Control and Executive Officers	3,000	3,000	3,000	3,000	.....	.....	.....	.....	.....	.....
(a) Uncovenanted Assistant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Protective Establishments	3,264	4,740	4,740	3,780	.....	156	306	.....	.....	.....
4. Office Establishments	300	384	384	1,548	.....	.....	.....	.....	.....	.....
5. Deputation and Special Allowances	288	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Travelling Allowances.										
1. Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	1,800	1,900	1,800	1,800	.....	.....	.....	.....	.....	.....
3. Protective Establishments	420	180	540	.....	.....	.....	.....	.....	.....	.....
4. Office Establishments	.....	.....	.....	100	.....	.....	.....	.....	.....	.....
III. Contingencies.										
1. Stationery	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Carriage of Tents and Records	.....	50	50	50	.....	.....	.....	.....	.....	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	121	20	135	50	.....	.....	14	.....	.....	.....
5. Official Postage	23	26	50	50	.....	.....	10	.....	.....	.....
Total of B. Establishments	9,216	10,300	10,699	10,378	.....	156	330	.....	.....	.....
Add total of A. "Conservancy and Works"	15,403	12,050	15,750	14,886	.....	53	.....	.....	.....	.....
Grand Total of all Expenditure	24,619	22,350	26,449	25,264	.....	209	330	.....	.....	.....

Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77.—(Continued.)

EXPENDITURE. B.—Establishments.	Kurnool. Nullamalai Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	North Arcot. North Arcot Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
1	32	33	34	35	36	37	38	39	40	41
I. Salaries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Pay of Control and Executive Officers	1,566	3,000	1,800	1,800	.....	3,000	3,000	3,000	3,000	.....
(a) Uncovenanted Assistant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Protective Establishments	3,120	3,276	3,276	3,420	.....	4,022	4,560	4,560	3,516	.....
4. Office Establishments	727	744	744	1,548	.....	613	444	444	1,548	.....
5. Deputation and Special Allowances	360	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Travelling Allowances.										
1. Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	1,000	1,800	1,200	1,200	.....	1,800	1,900	1,800	1,800	.....
3. Protective Establishments	180	180	180	.....	.....	360	360	360	.....	.....
4. Office Establishments	38	50	50	30	.....	30	.....	.....	30	.....
III. Contingencies.										
1. Stationery	.....	.....	.....	.....	.....	17	.....	.....	20	.....
2. Carriage of Tents and Records	.....	100	200	100	.....	34	.....	100	150	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	3	100	100	50	.....	197	400	400	170	.....
5. Official Postage	37	40	50	50	.....	116	136	136	120	.....
Total of B. Establishments	7,031	9,290	7,600	8,198	.....	10,189	10,800	10,800	10,354	.....
Add total of A. "Conservancy and Works"	2,350	1,200	2,800	1,700	.....	11,573	13,123	13,123	11,588	.....
Grand Total of all Expenditure	9,381	10,490	10,400	9,898	.....	21,762	23,923	23,923	21,942	.....

Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77.—(Continued.)

EXPENDITURE. B.—Establishments.	South Arcot. South Arcot Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Trichinopoly. Trichinopoly Plantations. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	42	43	44	45	46	47	48	49	50	51
I. Salaries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Inspector of Forests	.....	.....	.....	.....	.....	1,800	1,800	1,800	1,800	.....
2. Pay of Control and Executive Officers	3,000	3,000	3,000	3,000	.....	.....	.....	.....	.....	.....
(a) Uncovenanted Assistant	.....	.....	.....	2,340	.....	96	3,000	480	240	.....
3. Protective Establishments	1,119	1,008	1,128	1,296	.....	103	288	408	972	.....
4. Office Establishments	400	408	648	.....	.....	.....	.....	.....	.....	.....
5. Deputation and Special Allowances	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Travelling Allowances.										
1. Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	1,757	1,800	1,800	1,800	.....	1,167	1,300	1,300	1,200	.....
3. Protective Establishments	120	120	120	.....	.....	239	400	120	.....	.....
4. Office Establishments	43	120	120	50	.....	24	.....	35	45	.....
III. Contingencies.										
1. Stationery	80	.....	.....	10	.....	2	.....	.....	15	.....
2. Carriage of Tents and Records	66	50	50	15	.....	14	22	22	45	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	29	104	104	30	.....	71	100	100	70	.....
5. Official Postage	93	50	50	100	.....	24	30	30	40	.....
Total of B. Establishments...	6,707	6,660	7,020	8,641	.....	3,540	6,940	4,295	4,427	.....
Add total of A. "Conservancy and Works"...	5,119	17,490	16,950	20,060	.....	8,645	13,500	13,130	10,180	.....
Grand Total of all Expenditure...	11,826	24,150	23,970	28,701	.....	12,185	20,440	17,425	14,607	.....

Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77.—(Continued.)

EXPENDITURE. B.—Establishments.	Madura. Madura Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Tinnevelly. Tinnevelly Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	52	53	54	55	56	57	58	59	60	61
I. Salaries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Pay of Control and Executive Officers	3,157	4,200	4,800	7,800	.....	3,000	3,000	4,200	4,200	.....
(a) Uncovenanted Assistant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Protective Establishments	3,225	3,828	4,584	3,600	.....	4,190	4,452	4,644	3,600	.....
4. Office Establishments	448	696	684	1,548	.....	610	576	684	1,548	.....
5. Deputation and Special Allowances	.....	.....	540	.....	.....	.....	.....	.....	.....	.....
II. Travelling Allowances.										
1. Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	1,615	1,800	2,400	3,000	.....	1,800	1,860	1,800	1,800	.....
3. Protective Establishments	318	480	480	120	.....	547	540	540	.....	.....
4. Office Establishments	57	200	200	75	.....	197	195	195	150	.....
III. Contingencies.										
1. Stationery	7	260	100	30	.....	4	50	.....	.....	.....
2. Carriage of Tents and Records	57	92	150	75	.....	87	107	18	90	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	217	80	100	100	.....	51	160	8	100	.....
5. Official Postage	82	64	100	100	.....	159	150	150	150	.....
Total of B. Establishments...	9,183	11,700	14,138	16,448	.....	10,645	11,030	12,239	11,638	.....
Add total of A. "Conservancy and Works"...	12,350	9,208	8,650	8,890	.....	4,641	17,924	3,672	13,686	.....
Grand Total of all Expenditure...	21,533	20,908	22,788	25,338	.....	15,286	29,014	15,911	25,324	.....

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Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77.—(Continued.)

EXPENDITURE. B.—Establishments.	COIMBATORE. Anamallai Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Sathiamangalam Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	62	63	64	65	66	67	68	69	70	71
I. Salaries.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Pay of Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Pay of Control and Executive Officers	4,200	4,200	7,800	7,800	.....	.....	.....	.....	.....	.....
(a) Uncovenanted Assistant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Protective Establishments	3,953	4,260	4,260	2,940	.....	1,476	1,392	1,392	.....	.....
4. Office Establishments	843	792	792	2,004	.....	168	276	276	.....	.....
5. Deputation and Special Allowances	262	330	330	330	.....	.....	.....	.....	.....	.....
II. Travelling Allowances.										
1. Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	1,800	1,860	2,760	3,000	.....	.....	.....	.....	.....	.....
3. Protective Establishments	1,035	840	840	.....	.....	299	360	360	.....	.....
4. Office Establishments	101	198	198	100	.....	.....	.....	.....	.....	.....
III. Contingencies.										
1. Stationery	.....	10	10	10	.....	3	.....	.....	.....	.....
2. Carriage of Tents and Records	53	50	50	50	.....	.....	48	48	10	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	57	320	320	100	.....	4	64	64	40	.....
5. Official Postage	135	100	100	150	.....	.....	40	40	15	.....
Total of B. Establishments...	12,439	12,960	17,460	16,484	.....	1,950	2,180	2,180	65	.....
Add total of A. "Conservancy and Works"...	20,164	24,619	32,590	44,604	.....	6,200	6,000	4,000	5,750	.....
Grand Total of all Expenditure...	32,603	37,650	50,050	61,088	.....	8,150	8,180	6,180	5,815	.....

Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77.—(Continued.)

EXPENDITURE. Б.—Establishments.	COIMBATORE.—(*Continued.*) Bhowany Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Collegal Forests. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	72	73	74	75	76	77	78	79	80	81
I. Salaries.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Pay of Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Pay of Control and Executive Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(a) Uncovenanted Assistant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Protective Establishments	2,393	2,904	3,156	.....	.....	2,143	2,064	2,064	.....	.....
4. Office Establishments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5. Deputation and Special Allowances	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Travelling Allowances.										
1. Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Protective Establishments	739	820	525	.....	.....	360	360	360	.....	.....
4. Office Establishments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III. Contingencies.										
1. Stationery	2	.....	.....	.....	.....	5	.....	.....	.....	.....
2. Carriage of Tents and Records	3	66	36	20	.....	.....	.....	.....	.....	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	18	64	64	30	.....	13	50	50	30	.....
5. Official Postage	11	50	50	10	.....	.....	26	26	10	.....
Total of B. Establishments...	3,166	3,904	3,831	60	.....	2,521	2,500	2,500	40	.....
Add total of A. "Conservancy and Works"...	12,797	16,690	15,140	12,225	.....	7,800	7,050	4,250	4,700	.....
Grand Total of all Expenditure ..	15,963	20,594	18,971	12,285	.....	10,321	9,550	6,750	4,740	.....

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Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77.—(Continued.)

COIMBATORE.—(*Continued.*)

EXPENDITURE. B.—Establishments.	Bolumputty Forests.					Mettapoliem Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	82	83	84	85	86	87	88	89	90	91
I. Salaries.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Pay of Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Pay of Control and Executive Officers	.....	.....	.....	.....	.....	3,203	3,000	4,200	4,200	.....
(a) Uncovenanted Assistant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Protective Establishments	944	960	960	.....	.....	1,490	1,548	1,548	2,700	.....
4. Office Establishments	.....	.....	.....	.....	.....	102	.....	1,262	2,556	.....
5. Deputation and Special Allowances	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Travelling Allowances.										
1. Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	.....	.....	.....	.....	.....	1,834	1,900	1,800	1,800	.....
3. Protective Establishments	.....	.....	.....	.....	.....	260	200	200	.....	.....
4. Office Establishments	.....	.....	.....	.....	.....	.....	50	25	.....	.....
III. Contingencies.										
1. Stationery	3	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Carriage of Tents and Records	11	50	50	20	.....	10	30	30	20	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	113	50	50	30	.....	111	112	45	40	.....
5. Official Postage	39	40	40	50	.....	5	60	53	10	.....
Total of B. Establishments	1,110	1,100	1,100	100	.....	7,015	6,900	9,163	11,326	.....
Add total of A. "Conservancy and Works"	1,521	5,550	6,300	10,600	.....	2,858	5,535	5,335	3,600	.....
Grand Total of all Expenditure	2,631	6,650	7,400	10,700	.....	9,873	12,435	14,498	14,926	.....

Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77.—(Continued.)

NILGIRIS.

EXPENDITURE. B.—Establishments.	Mudumallai Forests.					Sigur Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	92	93	94	95	96	97	98	99	100	101
I. Salaries.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Pay of Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Pay of Control and Executive Officers	11,809	12,470	4,550	4,200	.....	.....	.....	.....	.....	.....
(a) Uncovenanted Assistant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Protective Establishments	1,548	1,968	1,872	2,388	.....	480	480	480	.....	.....
4. Office Establishments	1,634	1,368	720	2,136	.....	.....	.....	.....	.....	.....
5. Deputation and Special Allowances	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Travelling Allowances.										
1. Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	1,200	1,080	1,800	1,800	.....	.....	.....	.....	.....	.....
3. Protective Establishments	120	120	120	120	.....	51	80	80	.....	.....
4. Office Establishments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III. Contingencies.										
1. Stationery	2	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Carriage of Tents and Records	.....	150	150	50	.....	.....	130	130	25	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	93	150	150	40	.....	1	20	20	40	.....
5. Official Postage	40	93	88	50	.....	.....	.....	.....	5	.....
Total of B. Establishments	16,446	17,399	9,450	10,784	.....	532	710	710	100	.....
Add total of A. "Conservancy and Works"	27,000	39,200	32,400	29,350	.....	3,500	3,550	4,225	4,400	.....
Grand Total of all Expenditure	43,446	56,599	41,850	40,134	.....	4,032	4,260	4,935	4,500	.....

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Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77—(Continued.)

EXPENDITURE. B.—Establishments.	Nilgiris.—(Continued.) Nilgiri Sholas.					Salem. Salem Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	102	103	104	105	106	107	108	109	110	111
I. Salaries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Pay of Control and Executive Officers	.....	600	600	.....	.....	1,300	3,000	750	3,000	.....
(a) Uncovenanted Assistant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Protective Establishments	.....	3,000	3,000	.....	.....	5,674	5,988	5,988	4,020	.....
4. Office Establishments	.....	.....	.....	.....	.....	1,499	1,248	1,248	2,292	.....
5. Deputation and Special Allowances	.....	.....	.....	.....	.....	1,080	.....	810	.....	.....
II. Travelling Allowances.										
1. Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	.....	150	150	.....	.....	1,838	1,900	1,800	1,800	.....
3. Protective Establishments	.....	720	720	.....	.....	840	840	840	.....	.....
4. Office Establishments	.....	.....	.....	.....	.....	86	150	150	100	.....
III. Contingencies.										
1. Stationery	.....	.....	.....	.....	.....	6	80	80	65	.....
2. Carriage of Tents and Records	.....	.....	.....	.....	.....	15	70	70	50	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	.....	15	15	30	.....	182	150	150	200	.....
5. Official Postage	.....	15	15	20	.....	147	174	174	130	.....
Total of B. Establishments	.....	4,500	4,500	50	.....	12,667	13,600	12,060	11,657	.....
Add total of A. "Conservancy and Works"	.....	6,500	6,500	7,850	.....	12,558	24,040	26,408	16,675	.....
Grand Total of all Expenditure	.....	11,000	11,000	7,900	.....	25,225	37,640	38,468	28,332	.....

Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77.—(Continued.)

EXPENDITURE. B.—Establishments.	South Canara. South Canara Forests.					Malabar. Wynaad Forests.				
	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.	Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate 1876-77.	Amendments by Local Government.
	112	113	114	115	116	117	118	119	120	121
I. Salaries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Pay of Control and Executive Officers	4,200	4,200	6,000	6,000	.....	3,000	3,000	4,200	4,200	.....
(a) Uncovenanted Assistant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Protective Establishments	3,684	4,962	4,170	2,520	.....	1,269	1,500	1,500	1,512	.....
4. Office Establishments	395	372	684	1,548	.....	1,032	804	1,044	1,464	.....
5. Deputation and Special Allowances	118	.....	.....	.....	.....	.....	.....	.....	.....	.....
II. Travelling Allowances.										
1. Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	1,800	1,800	1,800	1,800	.....	1,800	1,800	1,800	1,800	.....
3. Protective Establishments	531	720	540	.....	.....	.....	.....	.....	.....	.....
4. Office Establishments	174	300	250	160	.....	132	120	120	100	.....
III. Contingencies.										
1. Stationery	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Carriage of Tents and Records	75	96	100	80	.....	.....	.....	.....	.....	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	219	100	100	100	.....	28	106	106	100	.....
5. Official Postage	92	100	100	100	.....	15	30	30	25	.....
Total of B. Establishments	11,288	12,650	13,744	12,308	.....	7,276	7,360	8,800	9,201	.....
Add total of A. "Conservancy and Works"	16,283	6,000	8,899	13,756	.....	4,093	5,500	5,500	2,700	.....
Grand Total of all Expenditure	27,571	18,650	22,643	26,064	.....	11,369	12,860	14,300	11,901	.....

Budget Estimate of Expenditure B., 'Establishment and Contingencies' for 1876-77.—(Continued).

EXPENDITURE. B.—Establishments.	Malabar—(Continued). Nelumbur Forests. Actuals, 1874-75.	Nelumbur Forests. Sanctioned Budget Estimate, 1875-76.	Nelumbur Forests. Regular Estimate, 1875-76.	Nelumbur Forests. Budget Estimate, 1876-77.	Nelumbur Forests. Amendments by Local Government.	Nilambur Forests. Actuals, 1874-75.	Nilambur Forests. Sanctioned Budget Estimate, 1875-76.	Nilambur Forests. Regular Estimate, 1875-76.	Nilambur Forests. Budget Estimate, 1876-77.	Nilambur Forests. Amendments by Local Government.
	122	123	124	125	126	127	128	129	130	131
I. Salaries.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
1. Pay of Inspector of Forests	.....	.....	.....	.....	.....	.....				
2. Pay of Control and Executive Officers	2,847	5,400	3,600	3,600	.....	.....				
(a) Uncovenanted Assistant	.....	.....	.....	.....	.....	.....				
3. Protective Establishments	2,481	2,580	2,580	1,152	.....	.....				
4. Office Establishments	1,596	1,680	1,680	2,100	.....	1,199				
5. Deputation and Special Allowances	630	.....	.....	.....	.....	191	1,248	1,248	420	.....
II. Travelling Allowances.						64	192	192	252	.....
1. Inspector of Forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Control and Executive Officers	1,885	2,640	1,680	1,200	.....	.....				
3. Protective Establishments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Office Establishments	.....	.....	.....	.....	.....	354	.....	.....	.....	.....
III. Contingencies.						.....	360	360	.....	.....
1. Stationery	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2. Carriage of Tents and Records	.....	.....	.....	.....	.....	.....				
3. Pay of Police Guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4. Sundries	24	250	250	100	.....	.....	.....	.....	.....	.....
5. Official Postage	11	50	50	70	.....	4	.....	.....	.....	.....
Total of B. Establishments...	9,474	12,600	9,840	8,222	.....	.....	80	50	20	.....
Add total of A. "Conservancy and Works"...	16,406	18,000	20,000	19,300	.....	1,812	20	50	10	.....
Grand Total of all Expenditure...	25,880	30,600	29,840	27,522	.....	29,800	1,900	1,900	702	.....
						31,612	3,000	3,000	3,650	.....
							4,900	4,900	4,352	.....

Budget Estimate of Expenditure B., "Establishment and Contingencies" for 1876-77.—(Concluded.)

EXPENDITURE. B.—Establishments.	Abstract. Actuals, 1874-75.	Sanctioned Budget Estimate, 1875-76.	Regular Estimate, 1875-76.	Budget Estimate, 1876-77.	Amendments by Local Government.
	132	133	134	135	136
I. Salaries.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Inspector of Forests	8,400	8,400	8,900	14,400	.....
2. Pay of Control and Executive Officers	54,636	60,470	55,800	74,400	.....
(a) Uncovenanted Assistant	3,600	3,600	3,600	3,600	.....
3. Protective Establishments	49,488	62,100	59,106	67,224	.....
4. Office Establishments	15,152	14,400	16,574	32,148	.....
5. Deputation and Special Allowances	6,342	3,930	5,080	1,530	.....
II. Travelling Allowances.					
1. Inspector of Forests	2,668	3,000	3,000	3,000	.....
2. Control and Executive Officers	23,773	27,050	26,200	27,600	.....
3. Protective Establishments	6,773	7,800	7,285	15,628	.....
4. Office Establishments	1,173	1,720	1,613	1,470	.....
III. Contingencies.					
1. Stationery	131	415	205	150	.....
2. Carriage of Tents and Records	425	1,217	1,360	850	.....
3. Pay of Police Guards	.....	.....	.....	.....	.....
4. Sundries	2,256	3,876	3,152	2,500	.....
5. Official Postage	1,191	1,522	1,565	1,500	.....
Total of B. Establishments...	1,76,008	1,99,500	1,93,440	2,46,000	.....
Add Total of A. "Conservancy and Works"...	2,21,864	2,56,500	2,49,328	2,64,000	.....
Grand Total of all Expenditure...	3,97,872	4,56,000	4,42,768	5,10,000	.....

Last Sanctioned Scale of Establishment of the Forest Conservancy Department of the Madras Presidency, 22nd October 1875.

Date of sanction of the Government of India.	Date of authority of the Madras Government.	No.	Particulars.	Amount.	Total of each Head.	Total of each Range.
			Central Office.	RS. A. P.	RS. A. P.	RS. A. P.
G. O., 24th April 1872, No. 2,808, Financial Dept.	G. O., 24th January 1872, No. 148, Revenue Department.	1	Inspector of Forests	1,200 0 0		
Do. ...	Do. ...	1	Travelling allowance	200 0 0		
			Deputy Conservator, 1st Class, unattached	700 0 0		
	G. O., dated 31st July 1874, No. 957.	...	Personal allowance	100 0 0		
			Travelling do.	150 0 0		
					2,350 0 0	... ...
			Upper Subordinates.			
	21st August 1875, No. 1,259, Revenue Department.	2	Sub-Assistant Conservators at Rs. 200 each	400 0 0		
	Do. ...	2	Do. at Rs. 150 each	300 0 0		
					700 0 0	... ...
			Protective Establishment.			
	Do. ...	5	1st Class Rangers at Rs. 100 each.	500 0 0		
	Do. ...	5	2nd do. do. at Rs. 80 each.	400 0 0		
	Do. ...	17	3rd do. do. at Rs. 60 each.	1,020 0 0		
	Do. ...	6	Probationary Forest Rangers at Rs. 50 each	300 0 0		
			Travelling allowance of—			
			5 1st Class Rangers at Rs. 25 each.	125 0 0		
			5 2nd do. do. at Rs. 20 each ...	100 0 0		
			17 3rd do. do. at Rs. 15 each ...	255 0 0		
					2,700 0 0	... ...
			Establishment of the Inspector of Forests.			
	13th March 1863, No. 506...	1	Head Clerk	75 0 0		

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Last Sanctioned Scale of Establishment of the Forest Conservancy Department, &c.—(Continued.)

Date of sanction of the Government of India.	Date of authority of the Madras Government.	No.	Particulars.	Amount.	Total of each Head.	Total of each Range.
			Establishment of the Inspector of Forests.—(Continued.)	RS. A. P.	RS. A. P.	RS. A. P.
			Registrar	40 0 0		
	21st July 1874, No. 901 ...	1	Peons at Rs. 8 each	16 0 0		
4th June 1870, No. —. ...	21st June 1870, No. 916 ...	2	Increase proposed in Board's Proceedings, dated 3rd July 1875, No. 129-1,844	73 0 0		
					204 0 0	... ...
			Forest Establishment of the Board of Revenue.			
	No. 140, dated 24th January 1872					
	No. 1,238, dated 20th August 1872	1	Assistant	300 0 0		
24th April 1872, No. 2,808...						
3rd May 1862, No. 3,306, Financial Department.	14th June 1862, No. 1,312...	2	Accountants at Rs. 50 each ...	100 0 0		
	19th June 1871, No. 1,087...	1	Compiler	40 0 0		
3rd May 1862, No. 3,306 ...	14th June 1862, No. 1,312...	1	Clerk	25 0 0		
4th May 1866, No. 174 ...	29th May 1866, No. 1,270...	1	Record-keeper	20 0 0		
Do. ...	Do. ...	2	Clerks at Rs. 10 each...	20 0 0		
4th June 1870, No. —. ...	21st June 1870, No. 916 ...	4	Peons at Rs. 7 each	28 0 0		
30th December 1866, No. 1,477.	17th March 1863, No. 528...	1	Sweeper	3 0 0		
			Increase proposed in Board's Proceedings, dated 3rd July 1875, No. 129-1,844	38 0 0		
					574 0 0	... ...
			Establishment of Sub-Assistant Conservators.			
	21st August 1875, No. 1,259.	4	Clerks at Rs. 25 each	100 0 0		
	Do. ...	8	Peons at Rs. 7 each	56 0 0		
					156 0 0	6,684 0 0

			GANJAM.			
			Gumsur and Suradah.			
	Do. ...	1	Forest Guard	8 0 0		
	Do. ...	7	Do. Guards at Rs. 7 each ...	49 0 0		
					57 0 0	57 0 0
			VIZAGAPATAM.			
			Golcondah.			
	Do. ...	1	Forester	30 0 0		
	Do. ...	1	Head Forest Guard	10 0 0		
	Do. ...	4	Forest Guards at Rs. 7 each... ...	28 0 0		
					68 0 0	68 0 0
			GODAVERY.			
			Badrachellum and Rakapilly.			
	Do. ...	1	Forester	50 0 0		
	Do. ...	1	Clerk	15 0 0		
	Do. ...	4	Forest Guards at Rs. 7 each... ...	28 0 0		
					93 0 0	93 0 0
			CUDDAPAH.			
24th April 1872, No. 2,808...	24th January 1872, No. 148.	1	Deputy Conservator, 4th Class ...	250 0 0		
			Travelling allowance	150 0 0		
					400 0 0	... ...
			Office Establishment, 2nd Class.			
	21st August 1875, No. 1,259.	1	Head Clerk	30 0 0		
	Do. ...	1	2nd do.	20 0 0		
	Do. ...	1	3rd do. (Vernacular)	15 0 0		
	Do. ...	1	Peon	8 0 0		
	Do. ...	2	Peons at Rs. 7 each	14 0 0		
					87 0 0	... ...
			Forest Ranger's Office.			
	Do. ...	2	Clerks at Rs. 15 each	30 0 0		
	Do. ...	2	Peons at Rs. 6 each	12 0 0		
					42 0 0	... ...

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Last Sanctioned Scale of Establishment of the Forest Conservancy Department, &c.—(Continued.)

Date of sanction of the Government of India.	Date of sanction of the Madras Government.	No.	Particulars.	Amount.	Total of each Head.	Total of each Range.
			CUDDAPAH.—(*Continued.*)	RS. A. P.	RS. A. P.	RS. A. P.
			Forest Establishment.			
	21st August 1875, No. 1,259.	2	Foresters at Rs. 30 each	60 0 0		
	Do. ...	2	Do. at Rs. 20 each	40 0 0		
	Do. ...	5	Forest Guards at Rs. 8 each... ...	40 0 0		
	Do. ...	25	Do. at Rs. 7 each... ...	175 0 0	315 0 0	844 0 0
			KURNOOL.			
24th April 1872, No. 2,808...	24th January 1872, No. 148.	1	Probationary Assistant	150 0 0	150 0 0	... ...
			Office Establishment, 2nd Class.			
	21st August 1875, No. 1,259.	1	Head Clerk	30 0 0		
	Do. ...	1	2nd do.	20 0 0		
	Do. ...	1	3rd do. (Vernacular)	15 0 0		
	Do. ...	1	Peon	8 0 0		
	Do. ...	2	Peons at Rs. 7 each	14 0 0	87 0 0	... ...
			Forest Ranger's Office.			
	Do. ...	2	Clerks at Rs. 15 each	30 0 0		
	Do. ...	2	Peons at Rs. 6 each	12 0 0	42 0 0	... ...
			Forest Establishment.			
	Do. ...	1	Forester	30 0 0		
	Do. ...	2	Foresters at Rs. 20 each	40 0 0		
	Do. ...	5	Forest Guards at Rs. 8 each	40 0 0		
	Do. ...	25	Do. at Rs. 7 each... ...	175 0 0	285 0 0	564 0 0
			NORTH ARCOT.			
24th April 1872, No. 2,808...	24th January 1872, No. 148.	1	Deputy Conservator, 4th Class ...	250 0 0		
			Travelling allowance	150 0 0	400 0 0	... ...
			Office Establishment, 2nd Class.			
	21st August 1875, No. 1, 259.	1	Head Clerk	30 0 0		
	Do. ...	1	2nd do.	20 0 0		
	Do. ...	1	3rd do. (Vernacular)	15 0 0		
	Do. ...	1	Peon	8 0 0		
	Do. ...	2	Peons at Rs. 7 each	14 0 0	87 0 0	... ...
			Forest Ranger's Office.			
	Do. ...	2	Clerks at Rs. 15 each	30 0 0		
	Do. ...	2	Peons at Rs. 6 each	12 0 0	42 0 0	... ...
			Forest Establishment.			
	Do. ...	2	Foresters at Rs. 30 each	60 0 0		
	Do. ...	2	Do. at Rs. 20 each	40 0 0		
	Do. ...	4	Forest Guards, at Rs. 8 each ...	32 0 0		
	Do. ...	23	Do. at Rs. 7 each ...	161 0 0	293 0 0	822 0 0
			SOUTH ARCOT.			
24th April 1872, No. 2,808...	24th January 1872, No. 148...	1	Deputy Conservator, 4th Class ...	250 0 0		
			Travelling allowance	150 0 0	400 0 0	... ...
			Office Establishment, 2nd Class.			
	21st August 1875, No. 1,259.	1	Head Clerk	30 0 0		
	Do. ...	1	2nd do.	20 0 0		
	Do. ...	1	3rd do. (Vernacular)	15 0 0		
	Do. ...	1	Peon	8 0 0		
	Do. ...	2	Peons at Rs. 7 each	14 0 0	87 0 0	... ...
			Forest Ranger's Office.			
	Do. ...	1	Clerk	15 0 0		
	Do. ...	1	Peon	6 0 0	21 0 0	... ...

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Last Sanctioned Scale of Establishment of the Forest Conservancy Department, &c.—(Continued.)

Date of sanction of the Government of India.	Date of sanction of the Madras Government.	No.	Particulars.	Amount.	Total of each Head.	Total of each Range.
			SOUTH ARCOT.—(*Continued.*)	RS. A. P.	RS. A. P.	RS. A. P.
			Forest Establishment.			
	21st August 1875, No. 1,259.	1	Forester	30 0 0		
	Do. ...	1	Do.	20 0 0		
	Do. ...	5	Forest Guards at Rs. 8 each ...	40 0 0		
	Do. ...	15	Do. at Rs. 7 each ...	105 0 0		
					195 0 0	703 0 0
			TRICHINOPOLY.			
24th April 1872, No. 2,808.	24th January 1872, No. 148.	1	Probationary Assistant	150 0 0		
			Office Establishment, 2nd Class.		150 0 0	... ...
	21st August 1875, No. 1,259.	1	Head Clerk	30 0 0		
	Do. ...	1	2nd do. (Vernacular)	15 0 0		
	Do. ...	1	Peon	8 0 0		
	Do. ...	1	Do.	7 0 0		
			Forest Ranger's Office.		60 0 0	... ...
	Do. ...	1	Clerk	15 0 0		
	Do. ...	1	Peon	6 0 0		
			Forest Establishment.		21 0 0	... ...
	Do. ...	1	Forester	20 0 0		
					20 0 0	251 0 0
			MADURA.			
	Gazette, dated 23rd March 1875.	1	Deputy Conservator, 2nd Class ...	500 0 0		
			Travelling allowance	150 0 0		
24th April 1872, No. 2,808.	24th January 1872, No. 148.	1	Probationary Assistant	150 0 0		
			Office Establishment, 2nd Class.		800 0 0	... ...
	21st August 1875, No. 1,259.	1	Head Clerk	30 0 0		
	Do. ...	1	2nd do.	20 0 0		
	Do. ...	1	3rd do. (Vernacular)	15 0 0		
	Do. ...	1	Peon	8 0 0		
	Do. ...	2	Peons at Rs. 7 each	14 0 0		
					87 0 0	... ...
			Forest Ranger's Office.			
	Do. ...	2	Clerks at Rs. 15 each	30 0 0		
	Do. ...	2	Peons at Rs. 6 each	12 0 0		
					42 0 0	... ...
			Forest Establishment.			
	Do. ..	1	Forester	30 0 0		
	Do. ...	1	Do.	30 0 0		
			Travelling allowance	10 0 0		
	Do. ...	3	Foresters at Rs. 20 each	60 0 0		
	Do. ...	5	Forest Guards at Rs. 8 each ...	40 0 0		
	Do. ...	20	Do. at Rs. 7 each ...	140 0 0		
					310 0 0	1,239 0 0
			TINNEVELLY.			
	Gazette, dated 23rd March 1875.	1	Deputy Conservator, 3rd Class ...	350 0 0		
			Travelling allowance	150 0 0		
			Office Establishment, 2nd Class.		500 0 0	... ...
	21st August 1875, No. 1,259.	1	Head Clerk	30 0 0		
	Do. ...	1	2nd do.	20 0 0		
	Do. ...	1	3rd do. (Vernacular)	15 0 0		
	Do. ...	1	Peon	8 0 0		
	Do. ...	2	Peons at Rs. 7 each	14 0 0		
					87 0 0	... ...
			Forest Ranger's Office.			
	Do. ...	2	Clerks at Rs. 15 each	30 0 0		
	Do. ...	2	Peons at Rs. 6 each	12 0 0		
					42 0 0	... ...
			Forest Establishment.			
	Do. ...	2	Foresters at Rs. 30 each	60 0 0		
	Do. ...	3	Do. at Rs. 20 each	60 0 0		
	Do. ...	5	Forest Guards at Rs. 8 each ...	40 0 0		
	Do. ...	20	Do. at Rs. 7 each ...	140 0 0		
					300 0 0	929 0 0

Last Sanctioned Scale of Establishment of the Forest Conservancy Department, &c.—(Continued.)

Date of sanction of the Government of India.	Date of sanction of the Madras Government.	No.	Particulars.	Amount.	Total of each Head.	Total of each Range.
			SOUTH COIMBATORE.	RS. A. P.	RS. A. P.	RS. A. P.
			Anamallai.			
	Gazette, dated 23rd March 1875.	1	Deputy Conservator, 2nd Class ...	500 0 0		
			Travelling allowance	150 0 0		
24th April 1872, No. 2,808 ..	24th January 1872, No. 148	1	Probationary Assistant	150 0 0		
			Office Establishment, 1st Class.		800 0 0	... ...
	21st August 1875, No. 1,259.	1	Head Clerk	45 0 0		
	Do. ...	1	2nd do.	25 0 0		
	Do. ...	1	3rd do. (Vernacular)	15 0 0		
	Do. ...	1	Duffadar	10 0 0		
	Do. ...	2	Peons at Rs. 8 each	16 0 0		
	Do. ...	2	Do. at Rs. 7 each	14 0 0		
			Forest Ranger's Office.		125 0 0	... ...
	Do. ...	2	Clerks at Rs. 15 each	30 0 0		
	Do. ...	2	Peons at Rs. 6 each	12 0 0		
			Forest Establishment.		42 0 0	... ...
	Do. ...	2	Foresters at Rs. 30 each	60 0 0		
	Do. ...	2	Do. at Rs. 20 each	40 0 0		
	Do. ...	5	Forest Guards at Rs. 8 each ...	40 0 0		
	Do. ...	15	Do. at Rs. 7 each ...	105 0 0		
					245 0 0	1,212 0 0
			NORTH COIMBATORE.			
			Mettapolliem, Bolumputty, Collegal, Bhowany, and Satthiamungalum.			
	Gazette, dated 23rd March 1875.	1	Deputy Conservator, 3rd Class ...	350 0 0		
			Travelling allowance	150 0 0		
					500 0 0	... ...
			Office Establishment, 1st Class.			
	21st August 1875, No. 1,259.	1	Head Clerk	45 0 0		
	Do. ...	1	2nd do.	25 0 0		
	Do. ...	1	3rd do. (Vernacular)	15 0 0		
	Do. ...	1	Duffadar	10 0 0		
	Do. ...	2	Peons at Rs. 8 each	16 0 0		
	Do. ...	2	Do. at Rs. 7 each	14 0 0		
			Forest Ranger's Office.		125 0 0	... ...
	Do. ...	4	Clerks at Rs. 15 each	60 0 0		
	Do. ...	4	Peons at Rs. 7 each	28 0 0		
			Forest Establishment.		88 0 0	... ...
	Do. ...	2	Foresters at Rs. 30 each	60 0 0		
	Do. ...	1	Forester	20 0 0		
	Do. ...	5	Forest Guards, at Rs. 8 each ...	40 0 0		
	Do. ...	15	Do. at Rs. 7 each ...	105 0 0		
					225 0 0	938 0 0
			NILGIRIS.			
		1	Deputy Conservator, 3rd Class ...	350 0 0		
			Travelling allowance	150 0 0		
					500 0 0	... ...
			Office Establishment, 1st Class.			
	Do. ...	1	Head Clerk	60 0 0		
	Do. ...	1	2nd do.	25 0 0		
	Do. ...	1	3rd do. (Vernacular)	15 0 0		
	Do. ...	1	Duffadar	10 0 0		
	Do. ...	3	Peons at 8 Rs. each	24 0 0		
			Forest Ranger's Office.		134 0 0	... ...
	Do. ...	2	Clerks at Rs. 15 each	30 0 0		
	Do. ...	2	Peons at Rs. 7 each	14 0 0		
			Forest Establishment.		44 0 0	... ...
	Do. ...	1	Forester	30 0 0		
	Do. ...	1	Do.	30 0 0		
			Travelling allowance	10 0 0		
	Do. ...	1	Forester	20 0 0		
	Do. ...	4	Head Forest Guards at Rs. 10 each.	40 0 0		

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Last Sanctioned Scale of Establishment of the Forest Conservancy Department, &c.—(Continued.)

Date of sanction of the Government of India.	Date of sanction of the Madras Government.	No.	Particulars.	Amount.	Total of each Head.	Total of each Range.
			NILGIRIS.—(*Continued.*)	RS. A. P.	RS. A. P.	RS. A. P.
			Forest Establishment.—(Contd.)			
	21st August 1875, No. 1,259.	7	Forest Guards at Rs. 9 each ...	63 0 0		
	Do. ...	2	Do. at Rs. 8 each ...	16 0 0		
					209 0 0	887 0 0
			SALEM.			
	1st December 1874, No. 1,483.	1	Deputy Conservator, 4th Class ...	250 0 0	... ...	Vacant.
			Travelling allowance	150 0 0		
					400 0 0	... ...
			Office Establishment, 1st Class.			
	21st August 1875, No. 1,259.	1	Head Clerk	45 0 0		
	Do. ...	1	2nd do.	25 0 0		
	Do. ...	1	3rd do.	15 0 0		
	Do. ...	1	Duffadar	10 0 0		
	Do. ...	2	Peons at Rs. 8 each	16 0 0		
	Do. ...	2	Do. at Rs. 7 each	14 0 0		
					125 0 0	... ...
			Forest Ranger's Office.			
	Do. ...	3	Clerks at Rs. 15 each	45 0 0		
	Do. ...	3	Peons at Rs. 7 each	21 0 0		
					66 0 0	... ...
			Forest Establishment.			
	Do. ...	2	Foresters at Rs. 30 each	60 0 0		
	Do. ...	3	Do. at Rs. 20 each	60 0 0		
	Do. ...	5	Head Forest Guards at Rs. 8 each.	40 0 0		
	Do. ...	25	Forest Guards at Rs. 7 each	175 0 0		
					335 0 0	926 0 0
			SOUTH CANARA.			
	Gazette, dated 23rd March 1875.	1	Deputy Conservator, 2nd Class ...	500 0 0		
			Travelling allowance	150 0 0		
					650 0 0	... ...
			Office Establishment, 2nd Class.			
	21st August 1875, No. 1,259.	1	Head Clerk	30 0 0		
	Do. ...	1	2nd do.	20 0 0		
	Do. ...	1	3rd do. (Vernacular)	15 0 0		
	Do. ...	1	Peon	8 0 0		
	Do. ...	2	Peons at Rs. 7 each	14 0 0		
					87 0 0	... ...
			Forest Ranger's Office.			
	Do. ...	2	Clerks at Rs. 15 each	30 0 0		
	Do. ..	2	Peons at Rs. 6 each	12 0 0		
					42 0 0	... ...
			Forest Establishment.			
	Do. ...	2	Foresters at Rs. 30 each	60 0 0		
	Do. ...	2	Do. at Rs. 20 each	40 0 0		
	Do. ...	5	Head Forest Guards at Rs. 8 each.	40 0 0		
	Do. ...	10	Forest Guards at Rs. 7 each ..	70 0 0		
					210 0 0	989 0 0
			PALGHAUT.			
			Forest Ranger's Office.			
	Do. ...	1	Clerk	15 0 0		
	Do. ...	1	Peon	6 0 0		
					21 0 0	... ...
			Forest Establishment.			
	Do. ...	5	Forest Guards at Rs. 7 each ...	35 0 0		
					35 0 0	56 0 0
			WYNAAD.			
	Gazette, dated 23rd March 1875.	1	Deputy Conservator, 3rd Class ...	350 0 0		
			Travelling allowance	150 0 0		
					500 0 0	... ...

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Last Sanctioned Scale of Establishment of the Forest Conservancy Department, &c.—(Concluded.)

Date of sanction of the Government of India.	Date of sanction of the Madras Government.	No.	Particulars.	Amount.	Total of each Head.	Total of each Range.
			WYNAAD.—(*Continued.*)	RS. A. P.	RS. A. P.	RS. A. P.
			Office Establishment, 2nd Class, Special.			
	21st August 1875, No. 1,259.	1	Head Clerk	50 0 0		
	Do. ...	1	2nd do.	25 0 0		
	Do. ...	1	Peon	9 0 0		
	Do. ...	2	Peons at Rs. 8 each	16 0 0	100 0 0	... ...
			Forest Ranger's Office.			
	Do. ...	1	Clerk	15 0 0		
	Do. ...	1	Peon	7 0 0	22 0 0	... ...
			Forest Establishment.			
	Do. ...	1	Forester..	30 0 0		
	Do. ...	1	Do.	20 0 0		
	Do. ...	2	Head Forest Guards at Rs. 9 each.	18 0 0		
	Do. ...	2	Forest Guards at Rs. 8 each	16 0 0		
	Do. ...	6	Do. at Rs. 7 each ...	42 0 0	126 0 0	748 0 0
			NELUMBUR.			
24th April 1872, No. 2,808...	24th January 1872, No. 148.	1	Deputy Conservator, 3rd Class ...	300 0 0		
			Travelling allowance	100 0 0	400 0 0	... ...
			Office Establishment, 1st Class.			
	21st August 1875, No. 1,259.	1	Head Clerk	45 0 0		
		1	2nd do.	25 0 0		
		1	3rd do. (Vernacular)	15 0 0		
	Do. ...	1	Duffadar...	10 0 0		
	Do. ...	2	Peons at Rs. 8 each	16 0 0		
	Do. ...	2	Do. at Rs. 7 each	14 0 0	125 0 0	... ...
			CALICUT DEPOT.			
	Do. ...	1	Clerk	50 0 0	50 0 0	... ...
			Forest Establishment.			
	Do. ...	1	Forester...	30 0 0		
	Do. ...	1	Do.	20 0 0		
	Do. ...	1	Head Forest Guard	10 0 0		
	Do. ...	1	Forest Guard...	8 0 0		
	Do. ...	4	Do. at Rs. 7 each	28 0 0	96 0 0	671 0 0

ABSTRACT.

	RS.	A.	P.		RS.	A.	P.
Central Office	6,684	0	0	South Coimbatore	1,212	0	0
Gumsur and Surada	57	0	0	North Coimbatore	938	0	0
Golcondah	68	0	0	Nilgiris	887	0	0
Godavery	93	0	0	Salem	926	0	0
Cuddapah	844	0	0	South Canara	989	0	0
Kurnool	564	0	0	Palghaut	56	0	0
North Arcot	822	0	0	Wynaad	748	0	0
South Arcot	703	0	0	Nelumbur	671	0	0
Trichinopoly	251	0	0				
Madura	1,239	0	0	Total...	18,681	0	0
Tinnevelly	929	0	0				

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No. 239. ORDER THEREON, 20th November 1875, No. 1,666.

Forests, No. 8.

WITH the foregoing Proceedings the Board of Revenue submit their Budget-estimate of the Forest Department for 1876-77. This estimate does not contain all the details required by the Government of India in their Resolution, dated 15th January 1874, No. 1/89, with respect to the various conservancy and working operations; the information furnished by the Collectors being, in many respects, incomplete. This defect is probably due to the inadequacy of the departmental agency; and as that is about to be strengthened and improved, the Government have every reason to expect that future budgets will be free from shortcomings in this respect.

	RS.
Actuals of 1874-75	3,64,326
Estimate as sanctioned for 1875-76..	5,18,350
Regular estimate for 1875-76... ...	4,69,304
Budget-estimate for 1876-77	5,12,000

Actuals.

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

These figures do not include the Rekapalli forests and Nilgiri Sholas, of which the estimated receipts, included in the Budget for 1876-77, are Rs. 36,680.

2. The Board's estimate of receipts for the coming year amounts to Rupees 5,12,000, being Rs. 1,47,674 over the actuals of 1874-75 and Rs. 48,696 over the regular estimate of the current year. Compared, however, with the estimate as sanctioned for the current year, it exhibits a small decrease of Rs. 6,350. It is to be observed that 1874-75 was an exceptionally unfavorable year; and having regard to the actuals of previous years, the Government consider that the Board's carefully calculated figures may be safely adopted.

3. The estimate of charges amounts in the aggregate to Rupees 5,10,000, (Rs. 2,64,000 for working and Rs. 2,46,000 for establishment). Under the head of Establishment, provision is made for the subordinate staff according to the scale recently approved and submitted for the sanction of the Government of India, and the necessity for the increased charge involved has been fully recognised by Government in their Proceedings, dated 21st August last, No. 1,259.

—	Actuals, 1874-75.	Regular Estimate 1875-76.	Budget-estimate 1876-77.
	RS.	RS.	RS.
Working	2,21,864	2,49,328	2,64,000
Establishment	1,76,008	1,93,440	2,46,000
Total ...	3,97,872	4,42,768	5,10,000

—	Actuals of 1874-75.	Regular Estimate for 1875-76.	Budget-estimate for 1876-77.
Conservancy and Works.	RS.	RS.	RS.
I. Timber operations ...	79,411	92,439	1,17,710
II. Collection of minor produce	2,998	2,880	4,733
III. Forest organisation ...	1,148	5,640	8,925
IV. Treatment and creation of forests	73,922	91,905	77,329
V. Revenue of leased forests	3,682	5,500	6,200
VII. Works of utility for the development of forests.	31,956	32,018	18,635
VIII. Cost of Department Cattle	22,110	15,070	16,044
IX. Plant and tools ...	1,301	2,346	3,740
X. Miscellaneous	5,336	1,530	1,462
Total, Conservancy & Works	2,21,864	2,49,328	2,64,000

4. The working charges, as distributed under the several main heads, are compared in the margin with the actuals of the past year, as well as with the grant for the current year. The most important item under the head of Timber Operations is that by departmental agency, of which the estimated expenditure is distributed thus :—

	RS.
(*a*.) Timber and bamboos	97,950
(*b*.) Fire-wood and Charcoal	7,860
(*c*.) Sandalwood	11,900
	1,17,710

The principle by which the Board have been guided in the calculation of the estimate for the first of these minor heads is that the charge should not exceed 50 per cent. of the receipts, except where timber is stored for disposal in future years, and the result arrived at is an estimated expenditure of Rs. 97,950 against an estimated revenue of Rs. 2,17,000. Under other heads the proportion of charges to receipts is lower as shown in the margin.

	Estimated Receipts. RS.	Estimated Charges. RS.
Fire-wood and Charcoal...	18,500	7,860
Sandalwood	51,000	11,900

5. His Excellency in Council has no hesitation in accepting the conclusions arrived at by the Board of Revenue after a laborious and careful scrutiny of the estimates submitted by the Collectors, and the Budget, as prepared by them, will now be submitted, through the Accountant-General, to the Government of India.

(True Extract.)

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

To the Accountant-General.
„ the Board of Revenue.
„ the Officiating Inspector of Forests.
„ the Financial Department.

Exd. F. R. Bantleman.

Govt. of Madras.
REVENUE.
To
THE ACCOUNTANT-GENERAL,
&c., &c., &c.
Dated November, 20th.
Read
G.O. No. dated 1875.
NOVEMBER
Nos. 238-239.
Forest Budget—Reviewing the — of receipts and charges for 1876-77, and ordering its submission to the Government of India through the Accountant-General.

Revenue Department

52/1669

Proceedings of the Board of Revenue
Dated 22d October 1875

The Board resolve to forward the Forest Budget Estimate of receipts and charges for 1876-77.

2 As will be observed from the following chapters the informations given by Collectors is not quite complete according to the instructions issued in the Resolution of the Government of India dated 15th January 1874 No 89 but the Board trust that it will be found sufficient to enable Government to pass orders and that the remarks made by them in the several Chapters will indicate to the Collectors what

what is required to that full information may be furnished next year.

3. The Board regret that they had not the benefit of the assistance of the Inspector of Forests in the preparation of the Budget as he had to proceed to Simla for the Forest Conference before all the estimates were received from the Districts but care has been taken to curtail expenditure and insure economy of working so far as is compatible with efficiency.

Chapter

Chapter I 53/85

Actuals

4. The receipts of 1874-75 exclusive of those of Ratchapalli in Godavery transferred during the year from the Central Provinces have fallen below those of 1873-74 by Rupees 70,852. The decrease is chiefly in the following ranges—

	Decrease
Anamallai	44091
Mudumallai	20954
Salem	11460
Wynad	10694
Nalumbur	10143

Receipts
1870-71 — 339762
71-72 — 418882
72-73 — 418767
73-74 — 449541
74-75 — 341189

5. In Anamallai the decrease is due (1) to the reduced prices realized in auction sales, (2) to some of the purchasers at auction not having paid the price before the close of

of the year and (3) to the limited supply of timber to Department of Public Works during the year.

6. In Mudumalai the decrease is caused by the Department of Public Works having taken but a small quantity of timber and by reduced sales in consequence of the brisk competition of the owners of certain private forests.

7-9. In Salem the falling off was owing to the dullness of the market and to the Railway Company having purchased fuel from private parties.

8. In Wynad and Nelambur the sales were limited owing to the market having been

× 1870-71 — 15679
71-72 — 19481
72-73 — 30373
73-74 — 47537
74-75 — 22186

※ South Canara 10042
Palghaut 28304

1870-71 — 138081
71-72 — 150902
72-73 — 174575
73-74 — 177814
74-75 — 174732 ※

※ Exclusive of Rs 1276 belonging to Rekapalli in Godavery Dist.

54/1886

been overstocked. In Wynad it was also a bad year for Cardamoms.

9. The working charges ×show an increase of Rs 46494. The ※increase is chiefly in South Canara and Palghaut. In the former it was owing to the purchase of 3 elephants for Rs 4100 and to increased departmental operations and in the latter to the purchase of a private Forest for Rupees 21000, the payment of Rupees 4000 on account of land purchased in the preceding year, and to increased Expenditure for fencing the reserves.

10. The charges under establishment do not exhibit any material variation and call for no remark.

Chapter II

Regular Estimate
Receipts

I Revenue from Wood

Item (1) a- Timber brought to Depots by Departmental Agency.

	Rs
Actuals of 1874-75 —	109875
Sanctioned Estimate for 1875-76 —	211200
Collector's regular estimate for do	215032
Board's regular Estimate for do —	

11. The Collectors' estimate under this head is slightly in excess of the sanctioned estimate. The difference is in the ranges marked below:-

Kurnool —	-150
North Arcot —	-3000
Madura —	-1500
Tinnevelly —	-568
South Canara —	-5000
Palghaut —	-1550
Total	-16868
South Arcot —	+ 500
Anamalai —	+16000
Satiyamangalam —	+ 200
Salem —	+ 2000
Wynad —	+ 2000
Total	+20700

Kurnool

12. Kurnool — The sanctioned estimate for this District is Rupees 2150. The Inspector of Forests considers that the Departmental felling in this District should be discontinued for the present as it is not profitable and orders have been issued accordingly. The Collections in the District from the sale of stock on hand, which is small, is not likely to exceed Rs 100. The estimate will be reduced to that amount.

Vide Inspector's letter dated 18th August 1875 No. 424.

	Rs
Actuals of 1874-75 —	674
Sanctioned estimate of 1875-76 —	2150
Collector's regular estimate for 1875-76 —	2000
Board's do —	100

13. North Arcot — There is no red wood in stock and the Collector does not consider it advisable to fell any this year as the owners of private forests in North Arcot and Cuddapah are sending large quantities to

to Madras and the prices are not favourable. No receipts are therefore estimated under this head.

16. Madura — The greater part of stock in this District consists of old and deteriorated timber which the Collector thinks is necessary to sell off by auction at reduced rates. The Board agree with the Collector and accept his estimate.

	Rs
Actuals of 1874-75 —	3196
Sanctioned Estimate for 1875-76 —	6500
Collector's Regular do for 1876-77 —	5000
Board's do —	5000

15. Sinnenelly — The Collector states that the decrease is owing to no departmental felling having as yet taken place. The cause of this is not explained. The sales during the last 4 months amount to Rupees 1946. The Board will take the estimate at Rupees 6000 in round numbers.

16. South Canara — The Collector states that Considering the provision made for charges (Rupees 2000) large receipts cannot be expected. The Collector's estimate will be accepted.

	Rs
Actuals of 1874-75 —	11297
Sanctioned Estimate for 1875-76 —	15000
Collector's Regular do —	10000
Board's do —	10000

17. Palghaut — No explanation is given why no receipts are expected under this head.

18. South Arcot and Salem — The increase is due to the transfer of Bamboos

	Salem Rs	South Arcot Rs
Actuals of 1874-75 —	6556	1593
Sanctioned Estimate for 1875-76 —	8000	1500
Regular do —	10000	2000
Board's do —	10000	2000

Bamboos from H(2) to this head under Government Order dated 31st March 1875 No. 619 Revenue Department.

19. Anamalai — Under Government Order dated 14th April 1875 No. 1033 Public Works Department 600 tons of seasoned teak wood valued at about Rs. 45000 will be supplied to Public Works Department. The remainder is expected from sales to the general public.

The Board think that the Collector's estimate will be realized.

		Rs
Actuals of 1874-75		20187
Sanctioned estimate for 1875-76		35000
Regular do		51000

20. Sathyamangalam — The amount is expected to be realized from the sale of deteriorated timber at auction

		Rs
Actuals		160
Sanctioned estimate		
Regular do		25

21. Wynad — The cause of the increase in the estimate is not explained. The collections

Actuals		8867
Sanctioned Estimate		17000
Regular do		17000

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collections during the first 4 months of the year amount to about Rs. 4000. The Board do not expect more than the sanctioned estimate.

22. In the other Districts no changes are proposed by the Collectors. The Board however apprehend that at Mudumalai the sanctioned estimate cannot be realized. The actuals in 1874-75 were only Rupees 20859 and the collections during the first 4 months of the current year amount to Rupees 7297 while the sanctioned estimate is Rupees 70000. The Board therefore would reduce the

Estimate
to Rupees 50,000. This reduces
the whole Estimate under
this head to Rupees 191300.

23. This item occurs only in a few Districts. The variations are shewn below—

I(b) Firewood and charcoal brought to depôt by Departmental agency.

	Sanctioned Estimate Rs	Regular Estimate Rs
North Arcot	2000	4000
South Arcot	2000	1000
Trichinopoly	3000	—
Tinnevelly	8200	—
Bhowani	12000	6000
Bolampatti	300	—
	27,500	11,000

	Rs
Actuals of 1874-75	6474
Sanctioned Estimate for 1875-76	27500
Collectors Regular Estimate do	11000
Boards do	11000

24. The Collector of Trichinopoly states that felling by contract has been found cheaper and therefore no receipts are estimated under this head. This explanation is not clear and the Board observe that no corresponding increase is

under
is estimated "Wood removed by license holders" {I 2(b).}.
As however the Collector thinks that nothing can be realized, the Board will omit the items in the Estimate. The Collector of Tinnevelly remarks that no sales having hitherto taken place he has not estimated any receipts.

Bhowani— The breaching of the Nerinjepet channel having rendered floating of fuel difficult it will be possible to supply the Railway Company with only 1000 tons. Hence the decrease.

25. Bolampatti, North Arcot and South Arcot— No particular explanation is given for the variation. The Collectors' estimates will

will be accepted.

I (c) Sandalwood (brought to Depot by Departmental agency)

		Rs
	Actuals of 1874-75 —	45.195
	Budget Estimate of 1875-76 —	42.000
	Collector's regular to —	55.275
	Board's - do —	52.275

	Actuals	Budget Estimate	Regular Estimate
North Arcot — " —		1000	2000
South Arcot — " — "			400
Bhowani —	12783	8000	14000
Collegal —	12445	12.000	12875
Sattyamangalam	8775	8000	14000
Segar —	6406	7.000	7.000
Bolampatti —	32	"	"
Salem —	4754	6000	5000
Total	45195	42.000	55.276

26. This decrease occurs in the following districts:-

27. The large increase in Bhowani and Sattyamangalam is stated to be due to the enhanced prices and increased sales. The collections during the first four months of the current year in two ranges were as

Bhowani — 1995
Sattyamangalam 7885

in the Mary . The Estimate in Sattyamangalam will be retained but that in Bhowani will be reduced to Rupees 12.000.

28. In North Arcot the Collector states that a large quantity is being received, whence the increased amount will be realized but no collections appear under the head during the first four months of the current year. The estimate will be reduced to Rupees 1000.

29. In Salem the ripe Sandal

Sandal wood is stated to have been exhausted. The estimate on the whole as modified by the Board amounts to Rupees 52,275.

I. 2, (a) Wood removed from the forests by Purchasers Licenseholders and Permit holders.

(a) Timber and Bamboos.

		R.
30. The variations between the sanctioned and regular estimates are shewn below:-	Actuals of 1874-75 —	71,633
	Sanctioned Estimate for 1876-76 —	76,600
	Collector's Regular do —	95,796
	Board's do —	95,796

Golconda	- 275
North Arcot	+ 5000
Madura	+ 3967
Tinnevelly	+ 4080
Collegal	- 188
Sathyamangalam	- 1288
Mettapalliem	+ 600
Bolampatti	+ 900
Salem	+ 7000
South Canara	+ 1500
Palghaut	- 2000
Total	+ 22947
Net	- 3751
	19196

North

31. North Arcot, Salem, and South Canara — The increase is owing to the transfer of charges to this head from II (c) as per Government Order dated 31st March 1875 No 619 Revenue Department.

32. Madura — The increase in this range is not explained but the Board are confident that the estimate will be realized as the collections within the first four months amount to Rupees 2146.

33. Tinnevelly. No estimate was originally made under this head for this District, as it was calculated that the license system would be abandoned and the felling carried on departmentally

departmentally; but as this has not been done an estimate is now made under this head. The collections during the first four months of the current year amounts to Rupees 1364 and the Collector's Estimate for the whole year may be accepted.

34 Sathyamangalam — The decrease is expected with reference to the collections during the past months and the contracts made.

35 Palghaut. — The Collector anticipates no revenue under this head. The reason is not stated. The variations in the other ranges are small and do not call for remark. The Board adopt the Collector's estimates.

I 2. (b) Firewood and Charcoal

	Rs.	
Actuals of 1874-75	81,268	
Sanctioned Budget Estimate for 1875-76	83,900	
Collector's Regular-do	80,911	
Board's do	80,911	

36 The variations under this head are in the ranges noted below:-

Cuddapah	— 6000
Madura	— 1163
Coilegal	— 687
Sathyamangalam	— 1087
Mettapolium	— 500
South Canara	— 1000.
	— 10437
Tinnevelly	+ 6048
Bolampetty	+ 900
Palghaut	+ 500
	+ 7448

37 The decrease in Cuddapah is stated to be due to free licenses being granted for burning charcoal for smelting iron. The Board and

are not aware of any ruling on the subject. The Collector will be requested to report. Meanwhile his estimate will be retained.

38. The increase in Tinnevelly is due to the reason for the decrease under I. 2(a). viz the retention of the license system in preference to departmental working. The variations in the other ranges are small and do not call for remarks.

I. 3. From Confiscated Drift and Waif Woods.

	Rs
Actuals	3134
Sanctioned Estimate	5230
Regular do	4472

39. The variations which are shewn below are trifling and the Estimates are accepted.

North Arcot	+ 200
South Arcot	— 100
Madura	— 76
Tinnevelly	— 192
Vizagapatam	+ 10
Sathyamangalam	+ 50
Mettapollium	— 450
Salem	+ 100
South Canara	— 300

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II Revenue from Minor Produce

1. Grazing dues and sales of Grass

	Rs
Actuals of 1874-75	648
Sanctioned Estimate	2150
Regular do	967
Board's do	967

40. The variations occur in the following ranges:-

	Rs
Sathyamangalam	+ 12
Bolampatty	— 750
Mettapollium	— 550
Salem	+ 5
Palghaut	+ 100
	+ 117
	— 1300

41. Mettapollium and Bolampatty — No explanation is given for the decrease: but seeing that there have been no receipts in the first four months of the current year, the reduced Estimates will be retained. The variations in the other ranges are

are trifling.

II. 2. Other Minor Produce

42. The variations occur in the following ranges:-

		Rs
	Actuals of 1874-75	41471
	Sometimes estimated	67,420
	Regular do	24597

North Arcot	
South Arcot	- 6200
Madura	- 1000
Tinnevelly	- 2718
Trichinopoly	- 1468
Salem	- 3000
Coimbatore	+ 113
Malabar	- 3000
Nilgiris	- 2400
South Canara	- 15000
Wynad	- 8000
	- 1150
	- 42936
	+ 113
	- 42823

43. The decrease in Salem North Arcot and South Arcot is due to the transfer of kambuvas from this head to I under Government Order dated 31st March 1875 No. 619 Revenue Department.

The

44. The large decrease in South Canara is due partly to the above cause and also partly to the necessity of giving the Catechu jungles rest.

45. Trichinopoly — The decrease is expected as the Villiyans who used to collect these produce are required for home dary Survey work.

46. In the other ranges no sufficient Explanation is given, but the amounts are small.

III Duty on Produce of Foreign or Private Forests Imported into British Territory.

47. Blank.

IV Miscellaneous

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IV Miscellaneous

1. From Fines and Forfeitures.

	Rs
Actuals	61
Sanctioned Estimate	50
Regular do	165

48. The amounts to compared are small and call for no remarks.

2. From Refunds to the Department

	Rs
Actuals	2474
Sanctioned Estimate	200
Regular do	612

49. —— Do ——

3. From other Sources

	Rs
Actuals	2086
Sanctioned Estimate	2100
Regular do	1209

50. —— Do ——

51. The total regular Estimate for 1875-76 amounts to Rupees 463,304.

Actuals of 1873-74	Rs 449,541 a+
Actuals of 1874-75	364,320 b+
Budget Estimate for 1875-76	518,350
Collector's Regular Estimate	490,036
Board's Regular Estimate	463,304

a+ Inclusive of the receipts of Pakkapalli which belonged to the Central Provinces & Pilgiri Shola which were not in force at amounting to Rs 29,250 included in the Current year's Regular Estimates.

b+ Do of Pilgiris amounting to Rupees 11,860 - do.

Charges

I 1(a) Cost of wood brought to Depôt by Departmental Agency.

	Rs
Actuals of 1874-75	53,428
Sanctioned Estimate for 1875-76	72,785
Collector's Regular Estimate for 1875-76	80,398
Board's do do	71,898

52. As in the case of receipts, the Collectors' Estimate under this head is in excess of the Sanctioned Estimate. The variations in the several ranges are noted below:

	Rs
Gunsur & Surada	+700
Kurnool	+3600
Annamalai	+3500
Sathyamangalam	+200
Bolampatti	+1500
Mettapalliem	+465
Salem	+2800
Nilumbur	+2000
Total	+14765
North Arcot	−1000
Linnevelly	−5152
South Canara	−500
Palyhaut	−500
Total	−7152

53. Gunsur and Surada — The Collector provides the increased sum in view to opening new Depôts. The Board have refused

Actuals for 1874-75	Rs 504
Sanctioned Estimate for 1875-76	500
Collector's Regular do	1200
Board's do	500

refused to sanction and additional Expenditure during the current year and the Excess Estimate will therefore be disallowed.

Board's Proceedings dated 21st September 1875 No's: Nos 351 & 352.

54. Kurnool — The Excess provision is disallowed as there is to be no departmental felling for the present. The estimate under receipts has also been reduced.

	Rs
Actuals of 1874-75 —	886
Sanctioned Estimate for 1875-76	"
Collector's Regular do —	3,600
Board's do —	"

55. Tirunamalai — The increase will be allowed with reference to the increased receipts estimated and the Board will also add Rupees 5,400 on account of certain Expenditure incurred in 1874-75 but paid out of the funds of 1875-76 vide Collector's letter

	Rs
Actuals of 1874-75 —	4,116
Sanctioned Estimate for 1875-76 —	10,000
Collector's Regular do —	13,500
Board's do —	18,900
	Rs 16,000

letter dated 28th September 1875 No. 307.

56. Sathyamangalam — The increased provision is made for felling jungle wood and removing it to market. The amount of increase is small and is allowed to stand.

57. Mettapollium — The increase is stated to be required to pay for the Extra quantity of teak felled and delivered at the Depôts. It will be retained.

	Rs
Actuals of 1874-75 —	1000
Sanctioned Estimate for 1875-76 —	1535
Regular Estimate do —	2,000

58. Bolampatti — As there is a great demand for black wood by Calicut Merchants, a contract has been entered into for the felling in the forest of 900 logs of teak, black wood and Vengai and

	Rs
Actuals of 1874-75 —	250
Sanctioned Estimate for 1875-76 —	2,500
Regular Estimate do —	4,000

and the increase is provided on account of the portion which is likely to be delivered within the year. The increase is allowed under these circumstances.

59. Salem — Increase is due to the transfer of the charges on account of Rambooks from II (2) to this head.

	Rs.
Actuals of 1874-75	4570
Sanctioned Estimate for 1875-76	5200
Regular Estimate do	8000.

60. Nilambur — No reason is assigned for the increased provision. It is therefore disallowed.

	Rs.
Actuals of 1874-75	4234
Sanctioned Estimate for 1875-76	6000
Collector's Regular do	7000
Board's do do	5000

61. North Arcot, Tinnevelly and Palghaut — The decrease is estimated with reference to the decrease or absence of receipts under the corresponding head

head.

62. South Canara — Extensive felling is not likely to take place as the Forest Officer is employed in demarcating the State Forests. A decrease of Rs. 500 is therefore expected.

	Rs.
Actuals of 1874-75	6497
Sanctioned Estimate for 1875-76	2500
Regular Estimate do	2000

63. No changes are proposed in the other ranges; but the Board resolve to reduce the estimate of charges at Muddumalai from Rupees 26,600 to Rupees 19,000 with reference to the reduction in the corresponding receipts.

	Rs.
Actuals of 1874-75	15071
Sanctioned Estimate for 1875-76	26600
Commissioner's Regular do	26600
Board's do	19000

64. The total alterations thus effected bring the charges to Rupees 71,898 against the corresponding receipts of Rupees 1,71,306.

I. 1.(b) Firewood and Charcoal brought to Depôt by departmental agency.

65. The variations under this head are as given below:-

	Sanctioned Estimate	Collectors Regular Estimate
North Arcot	"	1000
Trichinopoly	1000	"
Tinnevelly	1000	"
Bhowany	7300	3000
	9300	4000

66. The reductions in Trichinopoly Tinnevelly and Bhowany are consistent with the reduction in the receipts and in North Arcot the provision of 1000 Rs is a set off against the increase of Rupees 2,000 estimated under the Collectors' receipts. The Collector should have explained the details of his estimate since no provision was originally made in the Budget. The Collectors' estimates will however be retained. On the whole the charges under this head amount to Rupees 4,000 against the corresponding receipts of Rupees 11,000.

Actuals of 1874-75 — Rs 9390
Sanctioned estimate for 1875-76 — 9300
Regular Estimate — 4000

1(c) Sandalwood brought to Depôt by departmental agency.

67. The charges are estimated as shewn below.

	Sanctioned Estimate Rs	Regular Estimate Rs
North Arcot	700	700
South Arcot	350	350
Bhowany	2000	2000
Collegal	4,000	1500
Sathyamangalam	3,000	1500
Salem	2,000	2500
Segur	800	800
	12,850	9,350

Actuals — Rs 13942
Sanctioned estimate — 12850
Regular Estimate 9350

68. In Collegal and Sathyamangalam felling is proposed to

T[illegible]

to be restricted, as departmental felling is expensive. In the other ranges the variations are small and do not call for remark. The charges are on the whole highly favourable compared with the receipts.

Estimated Receipts Rs 52.75
Charges 9.350

2(a) Timber removed from the forest by purchasers, license holders and permit holders.

69. The variations are in the ranges noted below and are too small to call for remark. The increase is estimated with reference to the increase estimated under receipts

	Rs
Madura	+ 300
Bolamputty	+ 95
Sinnenelly	+ 204
	599

Actuals — 661
Sanctioned Estimate } 2235
Collector's Regular do } 2834

2(b) Firewood and Charcoal removed from Forests by purchasers &c

70. The variations are as noted below:-

	Rs
Actuals-1858	
Sanctioned Estimate }	3120
Regular do	3697

Sinnenelly — + 552
Metapolliem — — 230
Bolumpatti — — 45
Palghaut — + 300

71. The variations are small and do not call for remark.

I, 3. Confiscated drift and waif wood.

Actuals — 332
Sanctioned Estimate } 710
Regular Estimate } 660

72. The variations are trifling and call for no remarks.

II Cost of Collecting Minor produce

(1) Grazing and Sale of grass

73. There are no charges under this head.

(2) Other forest produce

74. The decrease on the whole is accounted for by a decrease in the receipts though there = duction is not quite proportionate in each range.

	Rs.
Actuals of 1874-75 —	2,950
Sometimes Estimate for 1875-76 }	8800
Regular Estimate do }	2880
Rs*	42823

III Cost of forest organization

(1) Demarcation lines and Boundary pillars or marks

	Rs
Actuals —	472
Sometimes Estimate }	4400
Regular Estimate }	2880
Board's Regular do }	5140

75. The details of the variations are as shewn below:-

	Sometimes Estimate	Regular Estimate	
Trichinopoly-Boundary Path }	500	"	As a separate survey of the Forests is intended this expenditure is stated to be unnecessary.
Madura - clearing Boundary lines }	1440	—	1200.
Anamalai, clearing a line and erecting 80 pillars }	1460	—	460 This work is deferred as money was required for other purposes.
Salem - Demarcation	1000	—	1000
Palghaut - Not Explained	"	—	200
	4400	—	2880

76. The Collector's estimates are

are approved. Rupees 2280 on account of the items referred to in the following para, will be added for South Canara.

6 charges

III. 2. Working plans

Actuals —	"
Sometimes Estimate }	"
Collectors Regular Estimate }	2280
Board's do —	"

77. The provision is made in South Canara for the Esta= =blishments sometimes in Government Order dated 20 April 1875 No 626 in con= =nection with the inquiry now being conducted into the claims of private in= =dividuals in view to the demarcation of forest tracts belonging to the State. This item more probably comes under III. (1) and will be transferred to that head.

III. 3. Surveys

	Rs
Actuals —	676
Sometimes Estimate }	1000
Regular Estimate }	500

78. The variation is in South Arcot where the whole amount

amount is not likely to be expended, owing to the Deputy Conservator being fully occupied with other work.

IV Cost of the treatment and creation of forests

1. Natural Forests

(a) Protection from Fire

79. The variations between the sanctioned grant and the Collector's regular Estimate are as shewn below:-

	Rs
Actuals	15,588
Sanctioned Estimate	10,383
Regular do	10850

Sinnenelly	- 180
Bolampatti	- 80
South Canara	+ 144
Palghaut	- 250
Net decrease	- 366

	Rs
Actuals	3131
Sanctioned Estimate	4230
Regular Estimate	3864

80. The Collector of Sinnenelly states that the decrease is due to fewer reserves having been taken up than was expected. The decrease in Bolampatty is trifling. The increase in South Canara is the amount provided for the pay of 2 watchmen at Rupees 7 and 5 each for Parapa and Pillarkhan Forests. The decrease in Palghaut is not explained. The Collector's Estimates are accepted.

(b) Fencing and meloding.

81. The variations between the sanctioned grant and the regular Estimate occur in a few Districts as shewn below:-

Cuddapah	+ 2700
Sinnenelly	- 2083
Bolampatti	- 150
Net increase	+ 467

82. The increase in Cuddapah is provided for completing the fencing of the Godoor hill and and Sallakunta Chanoo fuel reserves. The decrease in Sinnenelly and Bolampatti is owing to the reasons given in the preceding para.

(c) Improvement and Conservation.

Actuals	14941
Sanctioned Estimate	21405
Regular do	16658

83. The decrease is owing mainly to work not being done to the full extent in Sinnenelly and to the transfer of Rupees 2,000 in Annamalai from this head to I (a) for want of funds. The variations in each range are shewn in the margin.

	R.
Gunnoor	+ 20
Kurnool	+ 100
Trichinopoly	+ 1000
Madura	- 76
Sinnenelly	- 3061
Annamalai	- 2000
Bolampatti	- 431

(d) Reboisement or restoration of denuded areas.

84. There are no changes under this head.

IV. 2. Artificial forests.

(a) Formation

85. The variations occur in the Districts noted below.

	R.
Cuddapah	+ 3000
South Arcot	+ 1000
Madura	— 60
Sathyamangalam	— 300
Nelumbur	+ 600
Nat	4240

86. In Cuddapah the Collector has entered 3000 Rupees under this head, without providing any sum under IV 2(C) although there is a sanctioned provision of 2000 Rupees under the latter head. This appears to be a mistake. Only

Actuals — R. 18157
Sanctioned Estimate } 15878
Regular Estimate } 20113
Board's Regular do } 18113

Actuals — R. 606
Sanctioned Estimate } 1050
Regular Estimate } 1050

Actuals 20413
Sanctioned Estimate } 39385
Collector's Regular Estimate } 36896
Board's do 38896

only 1000 Rupees will be entered under this head, and 2000 Rupees under IV 2(C). The variations in the other ranges are small and do not call for remark. The Regular Estimate under this head will amount to Rupees 18113.

(b) Protection from Fire

87. There are no variations under this head.

(C) Improvement and Conservation

88. The variations occur in the following ranges.

Guntur	+ 36
Cuddapah	— 2000
Kurnool	+ 500
South Arcot	— 1000
Salem	+ 175
Salem	— 200
Nat	2489

89. The estimate in Cuddapah will

will be raised by Rupees 2,000 for reasons given under IV 2(a). The other variations are trifling and do not call for remarks.

(d) Fencing and enclosing

90. The variations which are given below are trifling and call for no remark.

	Rs
Actuals	1936
Sanctioned Estimate	3124
Regular do	2474

South Arcot — 350
Salem — 800

V Rent of leased forests

91. The variation is in the Nilambur range. The cause is not clearly explained. The amount will be retained subject to explanation.

VI Cost of Collecting duty on produce of foreign or private forests imported into British territory.

92. Blank.

VII. Works of utility for the development of Forests.

(a) Roads and bridges.

93. The variations are as shown below:—

	Rs
Actuals of 1874-75	2,382
Sanctioned Estimate of 1875-76	8,900
Regular Estimate	8,450

Tinnevelly — 1,200
Bohmeputti — + 500
Mettapolium — — 200
Wynaad — + 100
Palghaut — + 350

94. In Tinnevelly the whole provision made for roads cannot be used nothing having been yet done. The variations in the other ranges are small and do not call for remark. The Collectors estimates are accepted.

(b) Buildings and Offices.

95. The variations under this head are noted below:—

	Rs
Actuals of 1874-75	3,105
Sanctioned Estimate for 1875-76	7,300
Regular Estimate	6,950
Board's Regular Estimates	11,518

Tinnevelly — -500
Wynaad — +400
Bolumputti — -400
Bhavany — +150

96. The variations are not important. The Board increase the

the Regular Estimate by Rs. 4,568 on account of the purchase and repairs of the Office buildings &c in Salem with reference to G.O. dated 3rd April 1875, No. 520.

(3) Compensation for land taken up for Forest purposes and for extinction of Forest rights.

97. The Collector of Nilgiris provides Rs. 1000, but does not explain the cause. The amount will however be retained. The Board also provide Rs. 2,500 on account of the Forest land in the Anamallay Range purchased with reference to Board's Proceedings dated 28th March 1874, No. 715, and referred to in Collector's letter dated 28th September 1875, No. 307.

Actuals of 1874-75 — 25,933
Sanctioned Estimate of 1875-76 — —
Collectors Regular Estimates — 1000
Board's Regular Estimates — 3,500

(4) Other works of utility.

98. The increase is owing to the provision made in the Bhowany Range

Actuals of 1874-75 — 536
Sanctioned Estimate of 1875-76 — 5,800
Regular Estimate — 8,550

evidently on account of the Neyrinjipet anicut, which has recently breached. The provision will be retained.

VIII. Cost of departmental cattle.

(1) Purchase of stock.

Actuals of 1874-75 — 4573
Sanctioned Estimate of 1875-76 — 400
Regular Estimate of Dº — —
Board's Regular Estimate — 800

99. The provision of Rupees 400 in Wynaad is stated not to be required. Rs. 800 will be provided under this head on account of Mudumallay for reasons given under VIII 2. following para.) Hire of stock.

Actuals of 1874-75 — 1693
Sanctioned Estimate of 1875-76 — 300
Regular Estimate of Dº — 2,600
Board's Regular Estimate — 1,500

VIII 2. The variations are in the ranges noted below:—

100. Mudumallai ——— +800
South Canara ——— +1500.

Provision made in Mudumallai is for the purchase of 10 pairs of cattle as the bullocks have been sold. This item will be transferred to VIII 1. to which it properly appertains.

In South Canara the

provision is made for the hire of elephants. This charge appears to have been included under I. 1.(a) in the original Budget Estimate. The amount will however be reduced to Rupees 1200.

(3). Feed and keep of cattle.

102. The variations which are noted below, are trifling and call for no remark.

	Rs.
Actuals of 1874-75	15,844
Sanctioned Estimate of 1875-76	14,300
Regular Estimate of Dº	12,770

Gunsur & Surada —— −50
Pathiamungalum —— −430
South Canara —— −400
Wynaad —— −200
Bhavany —— −150
Collegal —— −300

IX Cost of Departmental Plant and tools

1. For timber operations.

	Rs.
Actuals of 1874-75	827
Sanctioned Estimate of 1875-76	1934
Regular Estimate for Dº	1050

103. The variations are in the ranges noted below.

Madura —— −122
Tinnevelly —— −362
South Canara —— + 50
Wynaad —— + 100
Nelamboor —— −500
Palghaut —— −50.

The

104. The decrease in Nelamboor is accounted for by the increase under IX 2. The other variations do not call for remark.

IX 2. For other purposes.

105. The variations are in the ranges noted below. They call for no remark.

	Rs.
Actuals of 1874-75	474
Sanctioned Estimate of 1875-76	1166
Regular Estimate of Dº	1296

Tinnevelly —— −220
Polumpatty —— −100
South Canara —— + 50
Nelamboor —— + 400

X. Miscellaneous charges.

1. Refunds

106. Actuals of 1874-75 —— 2998
Sanctioned Estimate of 1875-76 —— a
Regular Estimate of Dº —— m

2. Law charges

107.

	Rs.
Actuals of 1874-75	64
Sanctioned Estimates	200
Regular Estimate	200

No variations.

3. Other charges

108. The variations are as

as shown below:—

Tinnevelly	−500	Actuals of 1874-75	2,274
Suthiaumngalam	+ 30	Sanctioned Estimate of 1875-76.	1,850
South Arcot	−15		
Metapollium	+ 15	Regular Estimate	1,330
Palghaut	−50.		

109. The provision in Tinnevelly was originally made for printing license tickets. This is stated not to be required this year. The other variations are trifling.

110. The total regular estimate under all heads amounts to Rs. 2,49,328 against the sanctioned Budget of Rs. 2,56,500. The difference and any further saving that may be possible will be required for the adjustment of the sum sanctioned (Rs. 12,500) on account of the surrender of the Chenakotroya Forest lease in Salem vide G.O. dated 12th August 1875, no. 1210.

Establishments.

Actuals — 17,008 111. The difference between the Regular and the sanctioned estimate is small and does not call for remark.

Sanctioned Estimate } 19,500
Regular Estimate } 19,440

The total regular estimate of receipts compares with that of charges as shown below:

112.

Receipts	4,63,304
Charges ordinary and extraordinary including Establishment	4,42,768
Net profit	20,536

Chapter III.

Receipts

1a Timber brought to Depot by Departmental Agency— Rs.	
Actuals	109,875
Budget Estimate	211,200
Collector's Regular Do.	2,15,032
Board's Do.	191,300
Collector's Estimate for 1876-77	250,167
Board's Do.	217,000

113. The instructions of the Government of India require that the quantity of timber likely to be sold and the prices it is likely to fetch should be stated, the Collectors of

of Ganjam, Kurnool, North Arcot, Madura South Canara and Malabar have not given the information and the Collectors of South Arcot and Salem while giving the quantity of timber likely to be sold do not specify the description.

114. In the ranges where particulars are furnished the results are as shown below.

	Ranges.	Cubic ft likely to be Sold	Rate Rs	Amount Rs
Teak	Madumallai	1,500	3	4,500
	Do.	15,000	2	30,000
	Anamallai	37,200	1-12-0	65,100
	Madumallai	1,000	1-8-0	1,500
	Bhowany	10,000	1-4-0	1,250
* includes rosewood	Metapallem	1,000	1-0-0	1,000
	Madumallai	10,000	0-12-0	7,500
		66,700		110,850

Bamboo

	Ranges.	Bandyloads	Rs-As-P	Rs
Bamboo.	South Arcot	80	11-0-0	900
	Salem	1,050	5-0-0	5,250
		Tons 1000	15-0-0	15,000
Redewood	Cuddapah	cft 4,000	0-11-0	2,750
Timber	South Arcot	5,000	1-0-0	5,000
Reserved wood	Timevelly	Cartloads 1,000	13-0-0	13,000
Jungle wood		1,000	5-0-0	5,000
Do		logs 400	20-0-0 per log	8,000
Rosewood	Anamallai	cft 1,000	1-0-0	10,000
			Total	55,900
Do	Metapollam	1,000	0-14-0	875
Vengai	Bhowany	1,000	0-12-0	1,500
	Metupalem	2,000		2,375
Achawood	Bhowany	2,000	0-15-0	1,875
Blackwood	Bolumpatte	16,000	1-0-0	16,000
Jungle wood	Mettapalem	1,000	0-8-0	500
Timber	Salem	5,000	0-14-9	8,750
		2,000	0-14-3	
		1,500	0-14-0	27,125
		1,500	0-13-0	
				196,250*

* Particulars
Cuddapah — Rs 15,000
South Arcot — 3,650
Salem — 14,000
Timevelly — 23,000
Anamalai — 73,100
Bhowany — 4,000
Bolumpatte — 16,000
Mettapalem — 4,000
Madumalai — 43,500
196,250

115. The Board do not think that the information regarding the quantities and rates afford a good basis on which to estimate the probable sales. The sale proceeds can best be

arrived at with reference to the past actuals or the regular estimates of the current year, and special circumstances. Compared with the Board's regular estimate for the current year the Collectors' estimates show an increase of Rupees 58867. The Board think that this estimate can hardly be realized and they would therefore reduce it as shown below.

Ranges.	Regular estimate of 1875-76	Collectors Estimate for 1876-77	Board's estimate for 1876-77.
Gunsur & Suradi	1,500	3,000	2,000
Cuddapah	10,500	15,000	16,000
Heurnool	100	800	200
North Arcot	"	1,500	1500
South Arcot	2,000	3,650	3,000
Madura	5,000	9,000	8,000
Tinnevelly	6,000	23,000	10,000
Anamallai	51,000	73,100	73,000
Salyanmungalam	200	"	"
Bhowany	"	4,000	3,000
Polumputti	4,000	16,000	10,000
Metupalem	4,000	4,000	4,000
Mudumallai	50,000	43,500	43,800
Segur	"	467	500
Yakem	10,000	14,000	12,000
South Canara	10,000	6,250	4,000
Wynaad	17,000	4,000	4,000
Nelambur	20,000	20,000	20,000
Palghat	"	1500	1000
Total	191,300		217,000

116. In Heurnool felling will be discontinued for the present and therefore the receipts have been reduced to Rs 200 which can be realized from the sale of the stock on hand. The large decrease in Wynaad and South Canara is owing to the restricted operations of the departmental felling as it is proposed to demarcate Forests and the services of the Forest officers are required for that work. The Board pass the Anamallai Estimates of receipts special arrangements being made for supplying the P.W.D. indent for

boo tons of teak. The other items call for no remark.

I.b. Firewood and charcoal brought to Depot by Departmental Agency.

117. This item occurs in the following Ranges.

	Regular Estimate for 1875-76	Estimate for 1876-77.
North Arcot	4,000	4,000
South Arcot	1,000	1,000
Trichinopoly	—	1,500
Tinnevelly	—	6,000
Bhawany	6,000	9,000
	11,000	21,500.

Actuals 1874-75 — 6,474
Budget Estimate } 27,500
Regular Do — 11,000
Collector's } 21,500
Budget Do }
Board's Do Do — 18,500

118. The Collectors of North and South Arcot and Trichinopoly have not given the quantities and rates.

119. In the other two ranges the receipts are calculated at 6 Rs per ton for firewood. Considering the estimated receipts in 1875-76, the estimates for 1876-77 appear large. The Board think that although the Railway requirements will no doubt increase the demand in Tinnevelly and the impediment caused by the revenues of the Nerinjepett anicut in Bhawany will be shortly removed, the estimates ought for safety to be reduced in Tinnevelly to 4,000 Rs and Bhawany to 8,000 Rs. The price estimated in Tinnevelly Rs 6 per ton is high. The amounts will be reduced accordingly

Actuals of 1874-75 — 45,195
Sanctioned Estimate for 1875-76 — 42,000
Board's Regular } 52,275
Do }

I.C. Sandalwood brought to Depot by Departmental Agency.

120. The Collectors' Estimates are shown below.

	Regular Estimate for 1875-76	Collectors Estimate for 1876-77	Board's Estimate
North Arcot	1,000	1,000	1,000
South Arcot	400	700	700
Bhawany	12,000	12,000	12,000
Collegal	12,875	14,000	14,000
Sattyamungalam	14,000	12,100	12,000
Segur	7,000	6,333	6,300
Salem	5,000	5,000	5,000
	52,275	51,133	51,000

121. The particulars of quantity and rates are given only for the

ranges noted below:—

	Quantity M³	Rate per M³	Amount
South Arcot	200	3-8-0	700
Salem	1,000	3-2-0	5,000
Bhawany	1,000	6-5-4	6,333
	1,000	5-8-0	5,500
	chips		167
Sathyamungalam	1,000	6-5-4	6,333
	1,000	5-8-0	5,500
	chips		267
Segur	1,000	6-5-4	6,333
Collegal	1150	Do.	7,283
	chips 1150	5-8-0	6,325
			392
	9,100	Total	50133.

122. The Collectors estimates are on the whole fair and are accepted in round numbers at 51,000.

I 2a. Timber removed from the Forests by Purchasers, License holders and Permitholders.

123. The estimates for 1876-77 vary as compared with the regular estimates for 1875-76 as shown hereunder.

Gunsur	+ 600
Goleonda	+ 25
Rakapilly	+ 5500
Hennool	+ 6500
Anamalai	+ 1000
Bhawany	+ 950
Collegal	+ 63
Sathyamungalam	+ 63
South Canara	+ 500
Palghaut	+ 1000
Cuddapah	+ 16201
Madura	— 3000
Timevelly	— 4967
	— 3268
	11,935

	R
Actuals	71,633
Sanctioned Estimate	76,600
Collector's regular Do.	95,796
Do. Budget Do.	100,962
Board's Do.	101,000

124. Most of the Collectors have failed to give the area over which the work is likely to extend or the quantity of material to be extracted. As the Forest Establishments will be improved, the Board hope that the increase estimated will be realized. The decrease in Madura is stated to be due to the extension of departmental felling.

125. The decrease in Cuddapah and Timevelly is not explained. The Board however would not increase the estimate in Cuddapah as the actuals of 1874-75 (Rs. 5,782) are not encouraging.

In Timevelly the estimate will be raised from 112 to 1,050. The actuals of 1874-75 were 2,356 Rupees. The total estimate will thus amount to Rs. 101,000.

126.

I 2(b). Firewood & Charcoal removed from the Forest by Purchasers, License holders & Permitholders.

Actuals	81268
Sanctioned Estimate	83,900
Regular Do.	60,911
Budget Do.	86,275

127. Few of the Collectors have

given the area over which the work is likely to extend or the quantity of material likely to be removed. Considering the actuals and the regular and sanctioned estimates for the current year and the improved establishment whereby smuggling will be checked, the Collectors estimates seem fair and are accepted.

I 3. From confiscated Drift & Waif Wood.

128 The Estimates call for no remark, the amounts concerned being small and justified by the actuals and the estimate for the current year.

I 3.

Actuals	3137
Sanctioned Estimate	5230
Regular Dr.	4471
Budget Dr.	4453
B'd Dr.	4425

II. Revenue from Minor Produce

1. Grazing dues and sale of grass

129 This item only occurs in the following ranges.

	Regular Estimate	Budget Estimate
Godavery	100	—
Trichinopoly	300	300
Polumpetty	250	300
Satyamungalam	12	—
Metapalam	50	50
Salem	5	—
Palghaut	250	200
	967	850

Actuals 1874-75	648
Sanctioned Estimate for 1875-76	2150

130. The Collector of Godavery has not explained why no receipts are estimated under this head. The sums on the whole are small and no charges are specifically incurred on account of this item.

Actuals 1874-75	4471
Estimated 1875-76	6740
Dr.	24597
Dr.	36800
Dr.	31700

2. Other Minor Produce

131. The produce under this head consists chiefly of miscellaneous articles, such as cardamoms, honey, gallnuts, wax, dyes, gums, ginger, dammer, turmeric, tamarind and Catechu. The produce is either collected departmentally or rented out or allowed to be removed on license according to convenience. The Collectors' Estimates for 1876-77 compare with the regular estimate for the current year as shown below:-

	Regular Estimate for current year	Estimate for 1876-77
	Rs.	
Godavery	500	500
Kurnool	4,000	300
North Arcot	300	300
South Arcot	1,000	1,500
Trichinopoly	50	50
Madura	2	1,000
Tinnevelly	1032	4,050
Anamalai	—	5,750
Satyamangalam	113	100
Bhowany	—	150
Metapalem	100	100
Salem	15,000	17,000
South Canara	1,500	5,000
Wynad	1,000	1,000
	24,597	36,800

132. Kurnool- No explanation is given for the large decrease in the Estimate. The Estimate will be raised to Rupees 1,000.

133. Tinnevelly- No explanation is given for the increase the Estimate will be reduced to Rupees 2,000.

134. Anamalai- No receipts are estimated in the current year for the special reasons explained in Chapter II. The Estimate

Estimate for 1876-77 however appears to be too high and there were no collections in 1874-75. The Estimate will therefore be reduced to Rupees 4,000.

135. The large amount in Salem consists of the rent of Tamarind Trees. No reason is given for the anticipated increase. The estimate will however be retained.

136. South Canara 1,500 Rupees are the fixed rent of Cardamoms. The remaining sum is estimated as the proceeds from the Catechu farms- but it is stated that it is likely that the catechu tracts will have to be given up as private property in the enquiries now being conducted. The estimate will therefore be reduced to Rupees 3,000.

137. These reductions bring down the estimate to Rupees 31,700.

138. III (1) ... Blank.
(2)

139. IV (1) Fines and forfeitures. — The amounts concerned are small and do not call for remark.

	IV (1)	
	Actuals —	61
	Sanctioned Estimate for 1875-76	350
	Regular Estimate —	165
	Budget Estimate for 1876-77	150
IV (2) Refunds.	IV (2)	
	Actuals —	2,479
	Sanctioned Estimate	260
	Regular Estimate —	612
	Budget Estimate —	450
IV (3) Other Sources.	IV (3)	
	Actuals —	2,085
	Sanctioned Estimate	2,100
	Regular Estimate —	1209
	Budget Estimate —	650

140. The total estimate of receipts for 1876-77 thus amounts to Rupees 5,12,000. This is about 4000 Rupees in excess of the regular estimate of the current year but the Board think that the amount may be confidently anticipated, especially as the establishments are to be improved. The estimates seem to have been made with care by the local Officers and are not inconsistent with the actuals of past years except 1874-75 which was exceptionally unfavourable. It must be remembered that the actuals of the

Item I Revenue for wood	4,78,200
Item II Do for minor produce	32,550
Item III —	—
Item IV Miscellaneous	1,250
Total	5,12,000

Actuals		
1871-72 —	4,18,882	
1872-73 —	4,18,767	
1873-74 —	449,541	
1874-75 —	3,64,326	
Sanctioned Estimate 1875-76	5,18,350	
Regular Estimate for 1876-77	4,63,304	×
	5,12,000	

the years prior to 1874-75 do not include the receipts Rs. 23,100 of Rakhapalli in Godavery recently transferred from the Central Provinces and of the Nilgiri Sholas Rs. 13,050 transferred in 1874-75 from Local to Imperial Conservancy.

Chapter III

Charges.

I Cost of Timber operations.

1. On wood brought to Depôt by Departmental agency a Timber.

Actuals 1874-75 —	53,428
Sanctioned Estimate for 1875-76	72,785
Collector's Regular Estimate for Do	80,398
Board's Do —	66,498
Collector's Estimate for 1876-77	12,6239
Board's Do —	97,950

141. The instructions of the Government of India require that the number of trees to be felled, the rate and cost of felling, logging, launching, carting per cubic foot per log or otherwise should be specified but all the Collectors have not furnished the information. For the Districts for which information is given the results are shown below.

A.

Range	Description of Timber	Quantity Logs	Quantity C.ft	Rate of felling or sawing per log or c.ft. Rs As P	Amount Rs As P	Rate of carting per log or c.ft. Rs As P	Amount Rs As P	Total Rs As P	Charges of supervision Rs As P	Total Rs As P	Grand Total Rs As P
Anamallai	Teak	1200	5 " "	6,000 " "	13 " "	15,600 " "	21,600 " "	774 " "	22,374 " "	22,374 9 10	
		600	3 8 "	2,100 " "	6 " "	3,600 " "	5,700 " "	132 9 10	5832 9 10		
Mudumallai	Do.	"	15,000 " "	" " "	13 " "	12,188 " "	12,188 " "	1,486 " "	13,674 " "	17,200 " "	
			3,000 " "	" " "	7 " "	1,312 " "	1,312 " "	158 " "	1,470 " "		
			7,000 " 1 6	658 " "	" " "	" " "	658 " "	80 " "	738 " "		
			7,000 " 2 2	948 " "	" " "	" " "	948 " "	370 " "	1318 " "		
		1,800	32,000 " "	9,706 " "	" " "	32,700 " "	42,406 " "	3,000 9 10	45,406 9 10	45,406 9 10	
Anamallai	Rosewood	400	" " "	" " "	6 8 "	2,600 " "	2,600 " "	93 6 2	2693 " "	2693 6 2	
Bhawany	Vengay	"	1,000 " 1 6	93 12 "	" "	66 406 4 "	500 " "	93 12 "	593 12 "	593 12 "	
Bhawany	Teak or Rose wood	"	1,000 " 1 6	93 12 "	" "	66 406 4 "	500 " "	93 12 "	593 12 "	593 12 "	
Pelunpully	Blackwood	"	14,000 " 11 2	9,500 " "	" " "	" " "	9,500 " "	" " "	9,500 " "	9,500 " "	
Mettapolium	Teak & Vengay	"	3,000 " 7 8	1437 8 "	" " "	" " "	1437 8 "	" " "	1437 8 "	1437 8 "	
Mettapolium	Teak Rose & Vengay	"	3,000 " 7 8	1437 8 "	" " "	" " "	562 8 "	" " "	562 8 "	562 8 "	
South Arcot	Jungle wood	"	2,000 " 5 9	562 8 "	" " "	" " "	1,540 " "	" " "	1,540 " "	1540 " "	
	Do.	"	4,000 " 6 2	1540 " "	" " "	" " "	560 " "	" " "	560 " "	560 " "	
			1,000 " 9 0	560 " "	" " "	" " "					
Tinnevelly	Assorted purpose wood	"	5,000 " 12 6	3906 " "	" " "	" " "	3,906 " "	73 " "	3979 " "	16,170 " "	
	Wrought Do.	"	1,000 10 " "	10,000 " "	" " "	" " "	10,000 " "	166 " "	10,166 " "		
	Nonassorted Do.	"	1,000 2 " "	2,000 " "	" " "	" " "	2,000 " "	25 " "	2,025 " "		
			14,000	18568 8 "			18568 8 "	264 " "	18832 8 "	18832 8 "	
Cuddapah	Redwood	Logs 702	" 6 7 3	4,532 " "	" " "	" " "	4,532 " "	468 " "	5000 " "	5000 " "	
North Arcot	Do.	"	" " "	" " "	" " "	" " "	" " "	" " "	1000 " "	1000 " "	
									6000 " "	6000 " "	
Bhawany	Aeka	"	2,000 " 1 6	187 8 "	" " "	66 812 8 "	1,000 " "	187 8 "	1187 8 "	1187 8 "	
Tanjam	Sal	500	" " "	" " "	" " "	" " "	" " "	" " "	2450 " "	2450 " "	
Salem	Timber	"	5,000 " 8 "	2,500 " "	" " "	" " "	2,500 " "	280 " "	2780 " "	6300 " "	
			2,000 " 11 "	1376 " "	" " "	" " "	1,376 " "	154 " "	1530 " "		
			1500 " 8 "	750 " "	" " "	" " "	750 " "	84 " "	834 " "		
			1,500 " 11 "	1031 " "	" " "	" " "	1031 " "	125 " "	1156 " "		
Nelamboor	Do.	—	30000 " " 3	500 " "	" " 3 "	5900 " "	6,400 " "	" " "	6,400 " "	6,400 " "	(a)
South Canara	Do.	"	1600 " " "	" " "	" " 8 "	8,000 " "	8,000 " "	" " "	8,000 " "	8,000 " "	
		4,600	6157 " "	" " "	" " "	13,900 " "	20057 " "	643 " "	20,700 " "	20,700 " "	
Salem	Bamboos	"	Bundy loads 1050	4 " "	4,200 " "	" " "	4,200 " "	144 " "	4,344 " "	4,344 " "	
South Arcot	Do.	"	100 9 "	" 900 "	" " "	" " "	900 " "	" " "	900 " "	900 " "	
		1150	5100 " "	" " "	" " "	" " "	5,100 " "	144 " "	5,244 " "	5,244 " "	
Nelamboor	Saplings 20000 Nos				80 per 1000		1,600 " "	" " "	1,600 " "	1600 " "	

Add charges for felling in Teurwood, Madwa, Wynaad & Palghaut for which no particulars are ——— 12000 " "

Grand Total Rupees ——— 12,239 " "

Deduct charges for hire of elephants included under felling charges in South Canara ——— 300 " "

Net difference ——— 12,639 " "

† The amount is exclusive of Rs. 180 which the Forest Officer deducts from the total charges of the Range for holes, cracks, flaws &c.

& It includes charges for felling, squaring and delivering.

(a) The rates of felling and carting in Nelamboor are not quite correct.

142. The rates of felling in some cases include the cost of carting also where the work is given on contract It is not possible to compare the cost with the receipts under each class of timber as the quantities given are not of one and the same denomination, some being shown in logs, others in cubic feet &c. The Board therefore for this year can only consider the total charges with reference to the total receipts under the head. As a rule the charges under this head should not be allowed to exceed 50 per cent of the corresponding receipts as the remaining receipts will be required to meet the cost of general establishment and other charges of tools & plant. Where 50 per cent of the receipts is found insufficient, it is advisable to give

up Departmental felling altogether as it will most probably be carried on at a loss. The Estimates will be revised on this principle. The Board are aware that the charges cannot always bear a fixed proportion to the receipts, as sometimes felling is largely carried on to secure sufficient stock for coming years. An exception will of course be made in these cases where the increased charges are stated by Collectors to be necessary on that account. It is in the revision of this portion of the estimate that the Board especially miss the advice of the Inspector of Forests. Too great reduction in providing for these charges (which is sometimes hastily made) may jeopardise the receipts.

143. The sub-joined statement shows the estimated charges against the receipts

Ranges	Receipts		Charges	
	As proposed by Collector	As fixed by the Board	As proposed by Collector	As fixed by the Board
Gumsur & Surada	3,000	2,000	2,450	1,000
Cuddapah	15,000	15,000	5,000	5,000
Kurnool	8,000	200	5,000	"
North Arcot	1,500	1,500	1,000	750
South Arcot	3,650	3,000	3,000	3,000
Madura	9,000	8,000	4,500	4,000
Tinnevelly	23,000	10,000	16,170	5,000
Anamallei	73,000	73,000	30,900	30,000
Bhawany	4,000	3,000	2,375	1,500
Bolumputty	16,000	10,000	9,500	9,500
Metapolliem	4,000	4,000	2,000	2,000
Mudumallai	43,500	43,800	17,200	17,200
Seguir	667	500	"	"
Salem	14,000	12,000	10,644	6,000
South Canara	6,250	6,000	6,000	3,000
Wynaad	4,000	4,000	1,500	1,500
Nelambur	20,000	20,000	8,000	8,000
Palghaut	1,500	1,000	1,000	500
Total	250,167	217,000	126,239	97,950

144. South Arcot. All old stock is likely to be sold within the current year. The large provision made by the Collector is therefore necessary for providing new stock and will be retained.

145. Kurnool. The provision is struck out as departmental felling is to be discontinued.

146. Bolumputty. The provision for charges is retained as the Collector states that a contract has been entered into with a contractor for the felling of a large quantity of timber. The increased charges will be accounted for by the timber stored for use in the following years.

147. The charges in the other Districts call for no remark.

I. (illegible)

I (b) Firewood & charcoal.

148. The estimated charges compare with the receipts as shown below:

	Receipts	Charges
North Arcot	4,000	1000
South Arcot	1000	360
Trichinopoly	1,500	500
Tinnevelly	4,000	3,500
Bhowany	8,000	6,900
	18,500	12,260.

Actuals — 9,390
Sanctioned Estimate 9300
Regular Do — 4,000
Coll.s Budget Do — 12,260
Board's Do Do 7860

149. The details of charges are not given for North Arcot, South Arcot or Trichinopoly. In Tinnevelly the Collector simply says that the charges amount to Rupees 3½ per ton and the details of quantities and charges are given for Bhowany as follows:—

			Rs
For felling & Carting	1500 tons	at Rs 1-2- per ton	1,687
Sawing	Do	Do at 0-6-	563
Floating	Do	at 1-2-0	1,687
Carrying Do from the river to the Depôt		0-2-0	187
Stacking		0-1-0	94

150. The temporary establishment proposed for Bhowany appears to cost a great deal too much. The Board would reduce the provision in Tinnevelly and Bhowany to Rupees 2000 and Rs 4,000 respectively. If the charges cannot be thus reduced it is better that the departmental working should be given up altogether as it can hardly be remmerative.

157. C. Sandalwood. The Collectors' estimates are as shown below:—

		Rs
South Arcot	200 maunds at Rs 2 per maund	400
Bhowany	2,000 maunds at 1-0-6	2,100
Sattyamungalam	2,500 d Annas 12-9	2,000
Salem	1000 Mds at 3-8-0	3,500
Collegal	2300 Mds at 0-13-10	2,000
Salem	1600 Mds at 0-9-0	900

152. The charges compare favourably with the receipts as will be seen from the following figures:-

	Receipts	Charges
North Arcot	10,000	10,000
South Arcot	700	400
Bhowaney	12,000	2,100
Do Collegal	14,000	2,000
Suttiammangalam	12,000	2,000
Segur	6,300	3,500
Salem	5,000	900
	51,000	11,900.

153. The increased estimate in North Arcot is intended to meet the cost of clearing out the old decayed trees and roots in the forest tract taken over from Salem. The Collectors' estimates are retained.

2 (a.) Timber and bamboos removed from the forest by Licenseholders viz.

North Arcot -	875
Madura -	200
Tinnevelly -	11
Anamallai -	600
Bhowany -	30
Bolumpatty -	95
Nilgiris -	700
Salem -	200
	2,711

Actuals	661
Sanctioned Estimate	2,235
Regular Do.	2,834
Collrs Budget Do.	2,711
Bd Do.	2,800

154. The charges estimated amount to Rs. 2,711 as shown in the margin. The charges under this head chiefly consist of commission allowed to village officers for issuing licenses and the salaries allowed to forest guards viz. In some Districts no special charge is incurred as the work is conducted by the permanent establishments. On the whole the charges amount to Rs. 2,711 only against the receipts of Rs. 10,1000 or about 2.7 per cent. The Collectors' estimates are retained, the estimate of the Collector of Tinnevelly being raised to Rs. 100 with reference to the increase estimated in the receipts. Collectors will in future be requested to give full particulars of the charges under this item.

Actuals	1658
Sanctioned Estimate	3120
Budget Do.	3697
Bd Do.	5522

I 2(b). Firewood and Charcoal removed from the forest on license.

The

155. The remarks under I 2.(a) are applicable to this head. The charges occur only in the Districts noted below and the corresponding receipts amount to Rs. 86,275. The Collectors' estimates are accepted.

Hennool	150
South Arcot	320
Madura	820
Tinnevelly	513
Anamalli	620
Bhowany	474
Madumalli	270
Polumpatti	255
N. Igiris	1,800
Salem	300
	5,522

(3) Confiscated drift and waif wood.

156. The estimates call for no remark, the amounts concerned being small.

II Cost of collecting minor produce.

(1) Grazing and sale of grass.

157. None.

(2) Other forest produce.

158. The charges compare with the receipts as shown below:—

	Receipts	Charges
Godavery	500	"
Hennool	1000	"
North Arcot	300	"
South Arcot	1,500	450

Actuals 4/5 — 332
Last 5 times Estimate — 710
Regular Do — 660
Budget Do — 901

Actuals — 2,950
S. E. — 8,800
Regular Do — 2,880
Coll's Budget Do — 6,257
Bd's Do — 4,732

Trichinopoly	50	100
Madura	1,000	500
Tinnevelly	2,000	1,300
Anamallai	4,000	1,200
Suttyamungalam	100	"
Bhowany	150	"
Metapollium	100	250
Salem	1,700	500
South Canara	3000	32
Wynaad	1,000	400
	31,700	4732

159. The proportion of charges to the receipts varies with reference to the system on which the minor produce is collected. The details of the cost as to how it is incurred whether by the license and renting system or departmentally are not given by the Collectors. It appears that the cost is required for employing coolies and extra guards. The Collectors' estimates are accepted except in Tinnevelly and Anamallai where the charges will be reduced to Rs. 1300 and

and 1200 respectively with reference to the reductions made by the Board in the estimates under the corresponding heads of Receipts.

III Cost of forest organization

1) Demarcation lines and boundary pillars or marks.

Actuals – 472
Sanctioned estimate 4400
Regular Dº 5140
Budget Dº 11,150
B.B.C. – 3930.

160 The particulars of the estimate are as shown below.

North Arcot	Surveying and demarcating the fuel reserves at Amboor and Gudiattam	Collectors Estimate 1,000	The reserves are not yet sanctioned; the provision is unnecessary.
162 Madura	Demarcating fuel reserves	5,000	The particulars required in para 81 of the resolution of the Government of India are not given. The amount is disallowed.
163 Manallai	Demarcation	2,000	This amount is intended for demarcating Government forests and tracts for free felling - the places to be demarcated

are not yet settled and the estimate is stated to be only intended to make a beginning. The estimate is said to be sufficient for 25 miles of line of 25 ft wide at 65 Rupees per mile, and for erecting boundary marks say 12 per mile. The amount is disallowed in the absence of full particulars and previous sanction.

Salem demarcating 1000 } 164. The provision made for demarcation is stated to be requisite when the pending disputes in regard to certain jungles are settled. No provision appears to be now called for. It will be struck out.

The

165. The amount is dependent on the results of forest inquiries now being conducted. { South Canara demarcating 1500.

166. No particulars are given. The amount will be disallowed. { Palghaut demarcating Forest 500.

167. A circuit of about 5 miles is required to be demarcated at 30 Rupees a mile. The amount will be retained. { Do Wallyorvaram 150.

168. Rupees 2280 are provided in South Canara, for the purpose referred to in Chapter 2. This will be transferred to III i. III 2 Working plans.

169. Rupees 2000 are provided in Wynaad for dividing forests into divisions and blocks. How the money is proposed to be expended is not clearly explained. It will therefore be struck out.

170. In Palghaut 200 Rupees are provided for opening out 600 chains of paths 12 feet wide for dividing various blocks to facilitate watching and inspection and to keep out fire. The amount is disallowed as the necessity is not clear

III 2. Working plans cont^d.

Actuals. "
Sanctioned Estimate "
Regular Estimate. 2280.
Collector's Estimate. 4480
Board's Budget Estimate. "

clear and a separate provision of Rupees 375 is made for fire training under

= III. 1. a.

171. The provision under this head is made in the following ranges.

Coddapah. 720. For Surveying 7 fuel reserves of about 15230 acres.	III 3. Survey. Actuals — 676. Sanctioned estimate 1000 Regular estimate. 500 Collector's estimate 4495 Board's Budget estimate 2495.
South Arcot. 2300. For Surveying Forest Reserves of about 40,000 acres.	
Madura. 300. For Surveying and marking of 5 fuel reserves (area not given)	
Salem. 1000. For Surveying fuel reserves (areas not given).	
Palghaut. 175. For the Survey of Cheruat-cairn Forest 100 For Walliyar Reserve. 75 175 (area not given)	

The

172. The information given under this head is unsatisfactory. The Survey of the fuel reserves formed for railway supply is also absolutely necessary, as Government are aware. The provision is a moderate one and will be retained, but expenditure will not be incurred from it without details being reported.

The Board also add

173. Rupees 500 on account of the Survey of the Temporary Forest with reference to G.O. 2nd February 1895 & V:172. &

The cost is estimated by the Superintendent of Revenue Survey at

= wayanad ——— " — 500

at 43 Rupees per mile, but the exact number of square miles requiring to be surveyed is not known. The Board think that 500 Rupees will certainly not be too much.

IV Cost of the treatment and creation of forests.

I. Natural Forests.

(a) Protection from fire.

174. The particulars of the charges under the Budget Estimate are shown below.

	Actuals. Rupees
	3131
S. E.	4230.
C. R. E.	3864.
C. B. E.	4985.
Bd. B. E.	4001.

Cuddapah. About 60 miles fire trace around the reserves at Rs. 12 per mile — Rs. 720.

Repairing and re-
about 60 miles of fencing
fencing @
Rs. at Rupees. 16-6-4
16-6-4 per mile. Rs. 984

Pay of 18 watch-
: men at Rs. 6
per month each. 1296
3000

North arcot. For clearing
fire traces. — 100

Tirunelly- Pay of 3 Watch-
: men at Rs. 6 each 216

Anamallai. Pay of 20 Kadirs
for 4 months for clear-
: ing fire tracers
around the tract
of forest already
taken up and
enclosed — " — 700

Mudumallai. For clearing
forest round
depots — " — 100

Salem — For fire-tracing
the reserves contig-
: uous to the Rail-
way line — " — 300

		Rupees.
South Canara.	Pay of 2 watchmen at Rupees 7 and 5 each for Perapa and Pillarkhan Forests	144
Wynaad.	Particulars not given.	50
Palghaut.	Burning grass over the paths in Poolampara division of the Wol. = lar Reserve	45
	Clearing the demarcation and inspection lines in Varla. = dy to arrest fire paths	300
		4985.

175. The cost provided is for keeping out fire chiefly by clearances and partly by employing temporary watchmen. The names of the

the forests to be protected and their probable area are not given in all cases but the amounts provided appear on the whole reasonable and are allowed, except in Cuddapah where the amount will be reduced to Rupees. 2016, as the sum of Rupees. 984 provided for fencing does not properly fall under this head. It will be considered under III 1. (b).

(b). Fencing & Enclosing.

Actuals. Rs. 15,588	176. The Collector's Bud-
R. E. — 10,383	= get Estimates show
R. E. — 10,850	a decrease as com-
B. E. — 9,855	= pared with the sanctioned and re-

regular Estimates and the detailed particulars are as shown below:—

Cuddapah. For fencing and enclosing forests, Railway fuel and Timber reserves, a line of 1,900 chains or 23 ¾ miles at Rupees 2-10-0 per chain. Rupees 4987-8-0. Rs. 5,000.

Southern Arcot. It is proposed to supplement the bush fencing in reserves to be completed in 1875-76 with a small trench on and bank at a cost of Rupees 25 per mile and sow seeds of thorny shrubs along it to form the quickset fence— 500.

Trichinopoly. For putting up permanent or temporary fence according to funds that may be available in 6 fuel reserves. 1,000

Madura. Ditching and fencing with aloe 7040 yards around the Kathoo & Adittha Kootoo (reserve) at 1½ annas per yard— 660

Tinnevelly. 20,000 yards of fencing at 6 pie per yard— 625

Salem— Enclosing the tract containing young sandal-wood trees, repairing old fences damaged by wild animals and rains and forming new fences after the reserves are surveyed _____ 1500.

South Canara. Fencing and working. 6,000 yards in Pellor-Khan forests at Rupee 0-1-6 per yard _____ 590

9855

177. The provision made by the Collector of Cuddapah was large and he will be requested to give details. The amount will however be retained. The Board hope that from this amount it will be possible to meet the amount disallowed under item III 1.(a). The provision made in the other Districts will be retained.

(c) Improvement & conservation.

178. The following is the list of Works for which provision is made.

Gunnoor. Cutting creepers. Rs. 20.

Cuddapah. For ploughing & sowing broad cast about 400 acres in fuel reserves at Rupees 1¼ per acre — 500

Kurnool. Particulars not given. — 50

N. Arcot. Clearing bunches, creepers &c. for transplanting seedlings and dibbling in seed — 400

S. Arcot. For 5 fuel reserves in Gingee Division 6 Watchmen — maistry, cost of ploughing &c. — 408

For Gangavaram reserve. 2 Watchmen — maistry, cost of ploughing &c. — 132 1420

For mixed wood and sandalwood tracts. 9 Watchmen — maistry, cost of ploughing &c. — 396

— 564

— 780 3700

Trichinopoly. For forming 2 fuel reserves and for maintaining those already formed _____ 2,600

Madura. Pay of 19 Watchmen for watching and improving 55 Tanks at Rupees. 4 each — 912

For conservancy and Supervision of fuel reserves _____

7 Watchmen and 1 Sub overseer. 888

For improving the Kallor Adithanar reserve _____ 200 2,000

Tinnevelly. 40 Watchmen at Rupees. 6 each — 2400

6 Maistries at Rupees. 10 each — 720

1 Writer at 15 Rs each _____ 180

2 Peons at 6 Rs each — 144

cost of digging 4 Wells at Rupees. 200 each — 800

For drawing water at Rs. 5 per month — 720 4964

Anamallai. Coolies for 40 men for 4 months at Rupees. 7 each for clearing an area of 200 acres of forest _____ 1120

Palamputty. For charges incidental to this item _____ 50

Nattapollium. Pay of 6 Watchmen at Rupees. 3 each per mensem — 216

For clearing and ploughing 80 acres in Reserve K. at Rs. 3 an acre. 240

Seed _____ 37

Sundries — 7 500

Salem. For improving the reserves by clearing them of useless shrubs and planting up the gaps — 2,000

South Canara. Usual annual expenditure on the Pa-
: rapa forests ____ 1500

Salghaut. Cutting coarse trees ____ 100
Thinning the crooked and the stunted teak ____ 320
Watchmen ____ 180 600

Total. 20,004

179. It is impossible for the Board to judge whether the proposed expend-
: iture is absol-
: lutely necessary or not, but the amount pro-
: posed on the whole is about the same as that sanctioned for the current year. Most of the expenditure proposed is on account of fuel reserves which

Actuals of 1874-75	14,941
Sanctioned E for 1875-76	21,105
Regular E — do —	16,650
Collectors B. E. for 76-77	20,004
Budget E for 1876-77	14,040

which have not yet commenced to pay. The Board however consider that the Estimate is large in Proportion and it will be reduced to Rupees 2,000. The other items will be retained.

(d) Reboisement or restoration of denuded areas.

180. There are no charges under this head.

IV. 2. Artificial forests.

(a). Formation.

Actuals	18,109
S. E	15,893
R. E	20,113
Bd. R. E	18,113
C. B. E	39,400
Bd B. E	2,000

181. The details of the Estimate are given below:—

Cuddapah. For a new sedwood experimental plan-
: tation at Codoor oppo-
: site to the present one — 1,000

For maintaining the existing plantations. - 1500 Rs.

Tanjore. For Casuarina plan=tations with reference to G. O dated 5th July 1875 & No 1006. The locali=ties proposed to be planted are not stated. 10,400 --

North west. For planting 100 acres at Thungel at 12 Rupees per acre and 880 for replanting 75 acres at Tennel. =lum which will be cut this year ——— 2,080

South west. For planting 1,70,000 Casuarina trees at Rs 12 per 1,000 ——— 2040

For growing 2 ½ lacs of nursery plants at 3 Rs per 1,000 —— 750

For

For planting 5 acres with Teak and 5 acres with Sandal= =wood at Rs. 25 an acre ——— 250 3,040

Tpichinopoly. Planting 400 acres as per detailed estimate. 11,720

Madura. For extending the Valan= =coubai plantation 10 acres as per estimate. 360

Sattiamangalam. For planting 10 acres of land —— 600

Collegall. For planting 10 acres of land ——— 450

Kurdumallai. Extending the Bunny Teak planta= =tion 10 acres ——— 1,150

Segur — Extension of plantation — 500

Nilgiris. Extension of plantation. 3,000

Salem — Clearing jungle for extend= =ing a plantation at Kanavagadandram — 100

Velamboor. No particulars given — 3,500

Total = 39,400

All

182. All the above sums provided for new plantations will be struck out, except in Tanjore, where 2,000 Rupees will be provided, a beginning being made with reference to G.O dated 5th July 1875 No 1006 though the localities for planting have not yet been reported and approved. In future the Collectors will be informed, that no provision for new plantations will be allowed unless detailed estimates for their formation are previously forwarded to, and sanctioned. The amount of Rs. 1,500 erroneously entered under this head for maintenance in Cuddapah will be transferred to III 2 (c).

(b). Protection from fire.

183. This item occurs only in the following ranges:—

Tranmalai	50
Sattiamangalam	100
Collegal	250
Nilambore	1,000
Total	14,00.

Actuals.	606.
S. E—	1,050.
R. E—	1,050.
B. E—	1,400.

The

184. The provision is for cutting grass, eradicating noxious growth, cutting esplees &c. The amount is small and will be retained.

(c) Improvement & Conservation.

Actuals.	20,413
S. E—	39,385
R. E—	36,896
B. E—	40,333
B[d] B. E—	41,833

185. The provision under this head, the particulars of which are shown below, is for the maintenance and improvement of the existing plantations. Looking to the sanctioned estimates for the current year, which have been carefully fixed by the Inspector of Forests, the provision for 1876-77 does not appear too large. Most of these plantations have not yet commenced to pay, and the amount spent on them should be regarded as investment of capital. The Board are not prepared to recommend any reduction. The amount will be retained, and 1,500 Rupees added on account of the plantations in Cuddapah with reference

to the remark in the preceding para:—

Range	Name of the place	Description of the Work.	Collector's Estimate.
Ganjam	Ganjam & Surada	Pay of the gardener employed in the experimental Teak plantation.	40
North Arcot	Veeranjeperum Ammoondy	Replanting 260 acres at Rs. 7 per acre, damaged by the floods	1820 ..
		Upkeep of 160 acres at Rupee 1 per acre on planted in the current year	1120 ..
	Tirumullum	Upkeep of 150 acres at Rupee 1 per acre, on planted last year	1050 ..
	Do.	Upkeep of 400 acres of the old plantations on at Rupee 2 per acre	400 ..
	Chapoor	Upkeep of 130 acres of the old plantations on at Rupee 3 per acre	390 ..
	Kilmuneal	Upkeep of 120 acres of the plantation planted last year at Rupee 7 per acre	840 ..
	Vanarapoo	Upkeep of 35 acres of the plantation — Do. — Do. —	245 ..
	Ameer Dey	Upkeep of the experimental plantation at Rupee 16-8-0 per month	198 ..
	Gazerlamundum	A block of 250 acres all fenced, and 45 acres planted, upkeep of the planted portion, repair of the fence, and preparing nursery for planting at Rupee 2 per acre.	500 .. 6563
South Arcot		Upkeep of 2,50,000 trees to be planted during the current year at Rupee 1 a month per 1,000 trees for 3 months	4590 ..
		Upkeep of 7,40,000 trees of 1875 planting for 9 months at Rs. 3 per 1,000 for each month	1890 ..

Range	Name of the place	Description of the Work.		Abstract Estimate.
	—	Upkeep of 2,00,000		
		12 months at		
	—	Upkeep of 10 acres		
		planted in		
		at Rupee		
Trichinopoly.	Elamanoor.	Maintenance, Wa		
	Kulittalai,	Superintend		
	Manattalai &c.	10 Watchers at		
Madura	Vamathiparai.	Pay of a Sardenard		
		Extra labour		
	Kodikanal	Pay of a permanent		
		Erecting pandal		
		and for		
	Velamcombai	Watering and		
	Sathangudi.	Pay of a Watcher at		
Aranallai	—	Upkeep of 3 small		
Sattiamangalam	—	Weeding 80,000		
		trees at		
	—	Watering 20 acre		
	—	Pruning 20,000 tre		
	—	Sundries		
Collegall	—	Weeding 65,000		
	—	Watering 30 ac		
	—	Pruning 20,000		
	—	Sundries		
Mettapalliem.	—	Upkeep of the 2 per		
Madumallai	Pemi	Weeding, pru		
	Madumallai	Superintend		
		of earlier planting for		
		ees. 0-12-0 per 1,060	1800 . .	
		Teak and Sandal tolee		
		for 9 months in 1876-77		
		@ per acre	250 . .	8,530
		ering, Watering &c 600 acres.	3200 . .	
		rger, Viz, 10 Maistries, &		
		and 5 Beldars each per Mensem.	1800 . .	5,000
		er. 1 per Mensem. Rs. 72.		
		watering, &c. - 0 - 30.	102 . .	
		g at Rs. 2 per Mensem. Rs. 24		
		protecting plants		
		ding & watering	24. 48 . .	
		ering	50 . .	
		ber Seedlings and Sandries	50 . .	250
		natal Teak plantations		150
		ets. Sandalwood and		
		lees. 10 per 1,000	800 . .	
		Rupees. 25 each	600 . .	
		Rupees. 5 per 1,000	100 . .	
			50 . .	1450
		Sandalwood plants at Rs. 10 per 1,000	650 . .	
		Rupees. 25 per acre	750 . .	
		s at Rupees. 5 per 1,000	100 . .	
			50 . .	1550
		tal Mahogany plantation		500
		s, &c.	2000 . .	
		rger	150 . .	2150

Range	Name of the place	Description of the Work			Allotment Estimate.
Seeguer	—	Weeding, pruning of Sandal Details not stated that with the exception necessity at Coonoor	T. Watering, 8½ 12 acres wood plantation		850
Nilgiris Sholas.	—		quire; but the Commissioner the increase as compared with current year's Budget is due to the		
			of clearing out the old forest		5,000
Salem	Kanavenagadoor	Digging 3,000 pits	which is nearly 300 acres.	93 12.	
		Transplanting	at 6 pies per pit	11 4.	
		Watering 3,000 p	3000 plants at 3 annas for 50 plants		
		per cooly	plants for 9 months at 250 plants	556 14.	
		Weeding 3,000 plants	receiving 0-2-9 per day		
		per cooly	at 20 plants per day	28 2.	
		Pay of gardeners	at 3 annas		
Nelamboor.		Particulars not	ener at Rupees 8 per	100 . .	800
Cuddapah.		Vide preceding	and Sundries		7,500
			not given		1,500
			paragraph		
			Total.		41,838

IV 2 (d) Fencing & Enclosures.

186. This item occurs in the following ranges:—

Tanjore —	600	Statewide	1,036.
Trichinopoly	1,000	S. C —	3,124
Sattimangalam	250	R. C —	2,474
College —	200	B. C —	2,200
Salem —	100	B²⁄₃ B. C —	1,200
	2,200		

The

187. The provision in Tanjore is reduced to Rupees 100 with reference to the reduction under "Formation."

188. The provision in Trichinopoly will be reduced to

to Rupees 500 as the Estimate for new plantations has been struck out. It is not stated whether the fencing is for the new or old plantations. The provision in other ranges is will stand.

II Rent of Leased Forests.

189. This item occurs only in 2 Ranges.

	Regular Estimate 1875-76	1876-77
Nedumallai	3,500	4,200
Nilamboor	2,000	2,000

Actuals	3,682
S. E.	4,000
R. E.	5,500
B^ds B. E.	6,200

190. An increase of 700 Rupees is provided in Nedumallai on account of obtaining the right of collecting minor produce in the Forests hitherto by Government on lease. The amount is not yet finally settled, but it will be retained. The proper rent in Nelamboor is only 500 Rupees, but 2,000 Rupees have been provided on account of certain arrears due. The item will be retained subject to further explanation as to how the arrears have accrued.

III. Cost of collecting duty on produce of Foreign or Private Forests imported into British Territory.

191. Nil.

IV. (1) Roads and Bridges.

Actuals of 1874-75	2,382.
Sanctioned Estimate	8,900.
Regular	8,450.
Budget for 1876-77	11,645

192. The particulars of the provision under this head are as

shown below:—

Tinnevelly. Opening of the road up the Pa-
=panásam Hills. 500.
— Dº — up the Al-
=warcoody Hills. 500.
Forest paths in
general — 200
Total. 1,200

The length of the road for which the Estimate is made is not given.

Anamallai.

New Road. { Clearing jungle for road trace 20 ft wide — 1,000
Old Roads. Levelling &c. 1,500 } 2,500

The extension of roads is stated to be required as it has become necessary to resort to the most distant portions for timber. The provision now made (Rupees 1,000) is stated to be insufficient to make the road complete. Further provision will be made next year. The remaining provision is for the maintenance of the existing roads of 30 miles.

Sattiamangalam.

	Rs.
4264 Sq. yards of new road	100.
and repairing old roads at 45 Sq. yards per Rupee	

Bhowany

Gravelling road 14 miles long, 5 yards wide at 91 Rupees per mile	1274
Cutting trees, &c at 9 Rupees per mile	126
	1,400

Collegal.

For making a new road and repairing old ones in the planta-tion (length not given)	100

Bolampatty

For making 1000 Sq yds of cart road at 8 annas per Square yard	500
	750

Mudumallai.

For annual repairs
(mileage of roads not given) — 800.

Salem.

Repairs to No. 2 road
4 miles at Rupees 100 — 400 } the roads very much sub-repair.

— Do — to ghaut road 2
miles at Rupees 50 — 100.

— Do — to the road from
the foot of ghaut to
Chinnur 3 miles at
25 Rupees per mile — 75

New road from Chinnur
= nur to the Cauvery 1 mile 200

Repairs to No. 3 road
6 miles at Rupees 25
per mile — 150

— Do — Do — No. 4
2 miles — do — 50

New road in extension
of No. 4, 3 miles at Rs. 200 — 600

— Do — Do — from Veeravelli
to the foot of the Mailagherries
7 miles at Rupees 100 — 700

Total. 2275

Wynaad.

Roads & Bridges.
(no particulars given) — 500.

Nelamboor.

Constructing inspection
path and bridges
over Nullahs, in Forest
and plantations (No
particulars given) — 500.

Palghaut.

3 miles of new road
from the Railway
Station at Palghaut
to Dany — 300

6 miles of new track
from Kudakanaken
to the foot of the hill
at Vallarovatan Pattai. 1,500

2,800

193. Collectors will be instructed in future not to include any new works in the Budget before the estimates are submitted to the Board through

the Inspector of Forests and are sanctioned. At present, the Board are not disposed to make any reduction in under this head as the maintenance of roads and tracks is an important element in the working of Forests.

The Collectors will however be requested not to commence new roads without previous sanction to the Estimates.

VIII. 2. Building & Offices.

194. The particulars of the provision are as shown below:—

Actuals of 1874-75	2,105.
Sanctioned E. 1875-76	7,300.
Regular E. — do	6,950.
Add'l B.E. 1876-77	9,435.
B.E. — do — do	5,260.

Coddapeh. 3 Sheds on the plantations and 4 sheds in the fuel reserves for the use of the inspecting officers 275

Tanjore. 4 huts for watchers and securing implements 80.

Kurnool. For the Bungalow of the forest assistant: Vide Board's Proceedings dated 5th August 1875 No. 155/2173 3,000.

North Arcot. Repairs of office buildings and Forest huts 200.

South Arcot. 3 Forest Tanneh huts at 30 each 90

For completing the Forester's office 250

For whitewashing and repairing the Cheyqum Timber Shed 20 360.

Trichinopoly. Constructing and repairs of stone huts 200

Anamallai. For improving and repairing the forest quarters at Tekkadi and Toonakadavoo 750

Petty repairs to Setvadi
rest houses and depot
buildings at Anamu-
=llai, Coimbatore and
Powmany ——— 250

Erection of 3 Forest
rest houses to facilitate
inspection ——— 900
1,900

Sattiamangalam. Repairing the
Sandalwood Godown and
Bungalow ——— 200
Raising a Composed
well to — Do. ——— 100
For Overseer's house — 700
1,000

Bhowany. 2 huts for watch-
=men at Rs. 25 each — 50
Repairing Sandalwood
godown and Bungalow — 50
Forming a new depot
for Timber ——— 100
200

Bolampatty. 5 huts for Canna
pens ——— 120

Mudumallai

Mudumallai. Repairs of old
buildings in the forests — 300.

South Canara. For a rest-house
and improvements in
the Mangalore depot — 1,000
Forester's hut at Parappa — 300
Repair to other buildings — 300
1,600

Wynaad. For new huts ——— 200
9,435

195. The Board doubt the ab-
=solute necessity for providing rest-
houses for the Forest Officers,
though, no doubt, the low paid
Overseers should have such
shelter. Pending the settle-
=ment of the question the
Board disallow the Rs. 900 pro-
=vided at Anamallai
and Rupees. 275 in Caddapah.

The provision for a Forest
Officer's Bungalow at Nundial
is

is premature and the Board resolve to strike out the provision for the present. This will reduce the Budget to Rupees. 5260.

III. (3). Compensation for land taken up for forest purposes.

196. The Collector of Kurnool provides Rupees. 1000 for purchasing certain private forests to prevent smuggling. Full particulars of this are not given, but the amount will be retained.

Actuals of 1874-75	25,988
Sanctioned Estn 1875-76	—
Regular Estn — do	1,000.
Budget Estn 1876-77	1,000.

III. (4). Other Works.

197. The particulars of the provision are as shown below:—

Actuals of 1874-75	536.
Sanctioned Estn 1875-76	5,800.
Regular — do	8,550.
Budget-do-for 1876-77	1,050.
2d Budget — do	700.

Kurnool. 50 particulars not given.

Sattiamangalam. 50. for repairing and extending channels in the plantations.

Bhavany. 350. for raising the protective barrier of the raft channel.

Collegal. 150. for repairing and extending the channels in the plantations.

Mettapollium. 50 for the repair of the forest huts.

Irudumallai. 100 for petty charges.

Salem. 300. for enclosing ground taken up for depots.

Total. 1050

198. The provision in Kurnool and Irudumallai will be struck out in the absence of particulars. The provision in Collegal and

Sathiavangalam which should have been made under IV. 2. (c) will be struck out. The small charge may be met from the provision made under that head. (IV 2 c).

199. The total provision under this head is thus Rs. 700.

VIII. Cost of Departmental cattle.

(1) Purchase of Stock.

200. The provision is made in the following ranges.

Actuals for 1874-75	—	4573.
Sanctioned E for 1875-76	—	400.
Regular —— do ——		—.
Budget for 1876-77	—	730.

Gunnoor — 160. For purchasing two pairs of bullocks for replacing those which have died.

Sathiavangalam — 250. For 5 pairs of buffaloes at Rs. 50 per pair. Two wodden carts.

20
270

South Canara. 300. For six carts at Rupees 50 each.

201. The provision for carts should be made under IX, but in the absence of particulars whether they should be entered under IX (1) or IX (2), the amounts will be retained under this head. The other provision call for no remark

VIII. 2 Hire of Stock.

Actuals for 1874-75	—	1693.
Sanctioned E. for 1875-76	—	300.
Regular —— do ——		2600.
Budget E for 1876-77	—	3394.

202. Provision is made only in the following ranges.

	Regular Estimate for 1875-76.	Budget Estimate for 1876-77
Trichinopoly.	—	50
Tinnevelly.	—	1344
South Canara.	1500	2000
Total —	1500	3394

The

203. The provision at Anamallai is new, but it is stated to be required for 4 months to complete the work on hand. The cost is estimated for two elephants at Rupees. 7 per diem for each, working 24 days in a month. The provision is retained as extended operations in the forest are contemplated.

VIII 3. Feed and Keep of Cattle.

204. The number of cattle fed and the monthly cost are as shown below:—

		No. of cattle	Monthly cost	Amount for the whole year
Guneiur	working.	25-0-0		300-0-0
Trichinopoly	do	2-8-0		30-0-0
Anamallai	2 elephants.	368-8-0		4420-0-0
Sattiamangalam	working.	12-8-0		150-0-0
Bhowany	10 pair of bullocks.	166-10-0		2000-0-0
College	working.	25-0-0		300-0-0
Nambumallai	2 elephants & Bullocks (12 working)	333-5-0		4000-0-0
Sattiacaara	1 elephant.	60-0-0		720-0-0
				11,920-0-0

205. The estimates are found and are accepted.

IX Cost of Departmental plant and Tools.

VII For Timber and wood operations.

206. The provisions are as shown below:—

Actuals of 1874-75	827.
S. E. for 1875-76	1934.
R. E. do	1050.
Budget E for 1876-77	2050.
Board do	1750.

Rangers	Articles proposed to be bought or repaired.	Amount
Guntur & Surabah.	For repairing carts	30 . .
North Arcot.	For purchasing saws, axes & Vs. for felling species	50 . .
South Arcot.	Particulars not given	50 . .
Trichinopoly	do do	50 . .
Madura.	do do	100 . .
Tinnevelly.	Particulars not separately given, but mixed up with those under II 2.	110 . .
Anamallai Kattiamanigalam.	Particulars not given	300 . .
	3 Dozen pick axes at Rs. 24 per dozen	72 — —
	3 Dozen felling axes at Rs. 18 per dozen	54 — —
	1 Dozen adzes	24 — —
	2 Saws	20 — —
	2 Hand Saws	7 — —
	6 Files	6 — —
	1 Dozen Gimlets	15 — —
	Repairing Tools	32 — — 230 . .
Bhowany	15 axes at 18 Rs per Dozen	22-8-—
	12 Pick axes	24 — —
	6 Hand Saws	21 — —
	6 Crow bars	12 — —
	12 Gimlets	15 — —
	Repairs	5-8-— 100 . .
Collegal.	2 Dozen Pick axes.	48 — —
	3 Dozen felling axes.	54 — —
	5 Hand Saws	17-8-—
	1 Dozen Gimlets	15 — —
	Repairs	15-8-— 150 . .

Rangers.	Articles proposed to be bought or repaired.	Amount
Mudumallai	Particulars not given	200 . .
Seeger	do do	30 . .
Salem	do do	200 . .
South Canara	Steel stamps for marking and numbering trees & logs.	400 . .
Palghaut.	Axes & Vs	50 . .
		2050 . .

207. The provision of Rupees 400 for Steel stamps in South Canara appears large and unnecessary. It will be reduced to Rupees 100. The other items will be retained.

IX 2. For other purposes.

Actuals for 1874-75	474.
Sanctioned E. for 1875-76	1166.
Regular do	1296.
Collr's Budget E for 1876-77	2690.
Board's B. E. do	1990.

208. The particulars of the provision are given below:—

Ranges	Articles proposed to be bought or repaired.		Amount.
Cuddapah.	4. Spades.	For fuel & reserves and plantations.	
	4. pickaxes.		
	4 Bill Books.		
	4 Crowbars.		100 . .
Tanjore	Particulars not given.		120 . .
North Arcot.	Chatties, Pots, Buckets &c for Plantations.		100 . .
Trichinopoly.	Particulars not given		100 . .
Tinnelly	Particulars not given separately.		220 . .
Anamallai	Particulars not given.		200 . .
Salem & Coimbatore	2 Dozen Spades	30 — —	
	2 . Pickaxes	48 — —	
	3 . Bill books	30 — —	
	1 . Pruning knives.	15 — —	
	6 Pruning Saws	7 — 8 —	
	2 Dozen weeding hoes.	16 — 8 —	
	6 Ploughing bars	3 — —	150 . .
Collegal	1 Dozen Spades	30 — —	
	1 . Pickaxes	24 — —	
	1 . Bill books	15 — —	
	1 . Pruning knives.	15 — —	
	Repairs	16 — —	100 . .
Polamputty	9 Pickaxes	18 — —	
	12 Spades	15 — —	
	6 Crowbars	12 — —	
	Repairs	5 — —	50 . .
Madumallai	Particulars not given		300 . .

Nilgiris

112

Ranges	Articles proposed to be bought or repaired	Amount
Nilgiris	Particulars not given.	200 . .
Salem	do	50 . .
Nelamboor.	do	500 . .
South Canara.	Survey Instruments.	500 . .
	Total:	2690 . .

209. The provision for the Survey Instrument in South Canara will be disallowed pending explanation for its necessity, and the provision in Nelamboor which appears large will be reduced to Rupees. 300. The other items will be retained.

All these tools are required for plantations, fuel reserves, road making, &c.

X Miscellaneous Charges.

210. 1. Refunds. Blank.

Blank.

I. 2. Law charges.

211. The provision which is in the following ranges is hard-ly ne-cessary. It will be struck out. If any charges accrue they can be met from General Savings.

Tinnevelly — 100.	Actuals for 1874-75 — 64
Salem — 200.	Sanctioned E. for 1875-76 - 200
Palghaut — 50.	Regular — do — do — 200
350.	Coll & B. E for 1876-77 - 350
	Boards — do — do

I. 3. Other charges.

212 The particulars are as shown below: —

	Actuals for 1874-75 — 2274.
	Sanctioned E for 1875-76 — 1850.
	Regular E — do — 1330.
	Budget E for 1876-77 — 2060.
	Boards B. E. — do — 1462.

	Rs.	
South street.	15.	For unforeseen contingencies.
Trichinopoly.	50.	For Sundries.
Tinnevelly —	500.	For printing tickets.
Anamallai	500.	No explanation given.
Sattiamangalam.	40.	For greasing carts, ropes, &c.
Bhowany —	35.	For Sundries.
Bolumputty —	20.	— do —
Ductapollium —	30.	— do —
Madumallai —	100.	— do —
Seegurs —	20.	— do —
Nilgiris —	300.	For purchase of seed and other petty charges.
Salem —	400.	For the collection of gums, resins, specimen of wood and fibre for transmission to other Governments.
Wynaad —	50	Particulars not given —
	Total. 2060.	

213 The provision in Tinnevelly Nilgiri Shola, and Salem appears large. The amounts will be reduced as shown

in the margin. This reduces the estimate to Rupees 1462.

Tinnevelly.	302
Nilgiris.	150
Salem	150.

214. The total charges as estimated by the Board amount to Rupees 2,64,000 as shown below:—

	Charges	Receipts Contra.
Item. I (1) (a).	97,950	2,17,000
(b).	7,860	18,500
(c).	11,900	51,000
2 (a).	2,800	101,000
(b).	5,522	86,275
(3)	901	4,428
II (1)	———	850
(2)	4732	31,700
Miscellaneous.	1,250	
Total—	5,12,000	

	Actuals of 1874-75—	2,21,864
	S. E. for 1875-76—	2,56,500
	Collr. R. E. for —do—	2,51,060
	Board's —do—	2,49,328
	Collr. E for 1876-77—	3,56,646
	Board's —do—	2,64,000

Item.		Charges.
III	(1)	3,930
	(2)	———
	(3)	4,995
IV	(1) (a)	4,001
	(b)	9,855
	(c)	17,040
	(2) (a)	2,000
	(b)	1400
	(c)	41,838
	(d)	1,200
V		6,200
VI		———
VII	(1)	11,675
	(2)	5,260
	(3)	1,000
	(4)	700
VIII	(1)	730
	(2)	3,394
	(3)	11,920
IX	(1)	1,750
	(2)	1,990
X	(1)	———
	(2)	———
	(3)	1462
Total.		2,64,000

Establishment.

215. The provision under establishment is made as

according to the existing scale for controlling officers and according to the scale sanctioned in G. O. dated 21st August 1875 No. 1259 for subordinate establishments. The particulars are as follows:—

		Actuals:	Estimate:
1870-71		1,38,081	
71-72		1,50,902	
72-73		1,74,575	
73-74		1,77,814	
74-75		1,76,008	
75-76			1,99,500*
76-77			2,46,000

* This includes Rs 45,000 being the sanctioned Grant of the Belgian Scholarship recently transferred to Imperial Conservancy.

		No.	S. E. for 1875-76	No.	Estimate for 1876-77
Inspector of Forests.		-	-	1	14400
Deputy Conservators.	1st class.	1	8400	1	8,400
Do	do (Col. Morgan)	1	12470	-	-
Do	2nd	-	—	3	18,000
Do	3rd	3	12,600	4	16,800
Do	4th	1 month's pay of last 3 Capts	600		
Do	do	8	24,000	4	12,000
		1	3,600	1	3,600
Travelling allowance of the above.		-	29,180	-	22,500
Probationers		3	5,400	4	7,200
Travelling allowance of — Do —		-	3940	-	4800
Draftsmen		1	330	1	330
Deputation & Special allowance.		-	3,600	-	1,200
Travelling allowance of the Dept.		-	3,000	-	3,000
Salary of the Subordinate Establishment		-	81,900	-	127,000*
Travelling allowance of — do —		-	7,800		
Batta to Office Establishment		-	1,720	-	1470
Contingencies		-	7,030	-	5,000
			199,500		246,000

* Vide para 11 Bk No. 2 records in G.O 21st Aug 1875 This includes the salary of the 4 Sub Assistant Conservators sanctioned in G.O 21st Aug 1875 No 1259.

Receipts 512000
Charges 510000
Surplus 2000

26 Including the Establishment charges, the total expenditure is less than the receipts by the small sum of Rupees 2,000, but it must be remembered that the charges include the amount (46,433) to be expended on plantations and (Rs. 30,896) on reserves, most of which will only commence to pay hereafter. The receipts from reserves and plantations in 1873-74 (the accounts of 1874-75 are not yet ready) on which Rs. 77329 are now proposed to be spent, were Rs. 14,000. Deducting this

amount from the receipts, and the charges on account of the reserves and plantations from the total charges, the estimated receipts and charges show a working profit of Rupees. 65,329 as shown below:—

Total Estimated Receipts		5,12,000
Deduct estimated receipts from Plantations & Reserves		14,000
Expenditure minus the working charges incurred on account of plantations and reserves.	Remainder.	4,98,000 4,32,671
Working profits	Remainder	65,329.

/True Extract/

H. Stokes
Ag Secretary.

To
The Secretary to
Government R. D

with Budget Estimate of Receipts and Charges for 1876-77 and a copy of the last sanctioned Scale of Establishments.

Revenue 1875 Dept.
No. 4166
Proceedings of the
Board of Revenue.

Dated 22nd } October 1875
Recd 23d
Encs Sendlo Acctt Genl

SO No 1666 - 20 November 1875

Forwarding
with remarks, the Forest
Budget Estimate of receipts
and charges for 1876-77.

H-238

C4 Rem/75-R 18

Revenue Department

Proceedings of the Madras Government

Under date the 1875

Read the following
Proceedings of the Board of Rev:

Forwarding, with remarks, the Final Budget Estimate of receipts and charges for 1876-77. } M. E. 22 Oct: 1875

With the foregoing Proceedings the Board of Rev: submit their Budget Estimate of the Forest Department for 1876-77. This Estimate does not contain all the details required by the Govt of India in their resolution dated 15 January 1874 No. 1/89, with respect to the various Conservancy and

This is one of those Office drafts which can be expanded or diminished at pleasure. Instructions will be issued in the first instance in the form of Office Memo: pro forma. It is easily converted into a draft G.O. with the advantage of knowing the views of Govt on those points.

I do not approve of the new distinctions of this proposition which is made in the 3rd extract Col: Pitt proceeds every step of the way of the Govt: and differs in this matter. Govt: state in the first Col: aim at creating a value therein

and working operations; the information furnished by the Collectors being in many respects incomplete. This defect is due mainly to the inadequacy of the Departmental agency; and as that is about to be strengthened and improved, the Board have every reason to expect that the future Budgets will be free from all short-coming in this respect.

2. The Board's Estimate of receipts for the coming year amounts to Rs 5,12,000 being Rs 1,47,674 over the actuals of 1874/75 and Rs 48,696 over the regular Estimate of the current year. It is to be observed, however,

Actuals

1869-70 ... Rs 4,95,789
1870-71 ... " 3,39,762
1871-72 ... " 4,18,882
1872-73 ... " 4,18,767
1873-74 ... " 4,69,548

These figures do not include the Rekapalli forests & Nilgiri Sholas, of which the estimated receipts, included in the Budget for 1876-77 are Rs 36,680.

As regards the Rs 1,47,674 increase over actuals of 1874-75 it is proposed to increase the Establishment by Rs 26,000 and the Contingencies by Rs 2,000 making together Rs 28,000 leaving Rs 1,19,674 to be provided for by increased collections. The Board are fully alive to the difficulty of realizing this increase, but they have every reason to expect that it will be realized. The Forests are now under the management of a Conservator and a staff of Assistants and Deputy Conservators, and the Board have every reason to believe that the Forest Department will be in full working order during the year 1876-77. The Board have also every reason to believe that the Forests will be more productive than they have been in the past, as the trees are now being felled according to the rules laid down by the Department, and not indiscriminately as was the case in former years. The Board have also every reason to believe that the Forests will be more productive than they have been in the past, as the trees are now being felled according to the rules laid down by the Department, and not indiscriminately as was the case in former years.

Actuals of 1874-75. Rs 364326
Regular Estimate for 1875-76. " 463304
Budget Estimate for 1876-77 " 512000

The principle of levying charges in the Forests has been extended as a temporary measure, and as a temporary measure, and the Collectors' Estimates for 1876-77 include Rs 126433 on account of charges, and the Estimates for 1877-78 include Rs 475200 on account of charges. The Board have every reason to believe that the Forests will be more productive than they have been in the past, as the trees are now being felled according to the rules laid down by the Department, and not indiscriminately as was the case in former years.

In future volumes of the Budget statements it is proposed to show separately the Forest Receipts and Charges, and the Board have every reason to believe that the Forests will be more productive than they have been in the past, as the trees are now being felled according to the rules laid down by the Department, and not indiscriminately as was the case in former years.

In the present Estimate the Rs 512000 provide for Receipts Rs 512000
Charges
Working Establishment 260000
Establishment 240000
Total 500000
Net Revenue 12000

It is proposed to increase the Establishment by Rs 26,000 and the Contingencies by Rs 2,000 making together Rs 28,000 leaving Rs 1,19,674 to be provided for by increased collections. The Board are fully alive to the difficulty of realizing this increase, but they have every reason to expect that it will be realized. The Forests are now under the management of a Conservator and a staff of Assistants and Deputy Conservators, and the Board have every reason to believe that the Forests will be more productive than they have been in the past, as the trees are now being felled according to the rules laid down by the Department, and not indiscriminately as was the case in former years.

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however, that 1874-75 was an exceptionally unfavorable year; and having regard to the actuals of previous years, the Government consider that the Board's carefully calculated figures may be safely adopted.

3. The Estimate of Charges amounts in the aggregate to Rupees 5,10,000, and leaves

leaves a surplus of only Rs 2000 out of the estimated receipts. Under the head of Establishment, provision is made for the subordinate staff according to the scale recently approved and submitted for the sanction of the Govt. of India, and the necessity for the increased charge involved has been fully recognized by Govt. in their Proceedings dated 21st August last No. 1259.

4. The working charges however seem to the Govt. to be in some respects susceptible of reduction. Of course, as observed by the Board no immediate return can be looked for from outlay on plantations and reserves, [illegible]

for on felling and storing of timber that will be disposed of in future years; but the large provision of Rs. 126,933 for timber operations against Rs. 79,411 spent in the past year and Rs. 76,695 in the year preceding does not appear to Govt. to be wholly justified by the increase of revenue anticipated taken together with the other considerations. The past year, as already remarked, was exceptionally unfavorable; taking therefore, the actuals of 1873/74 under this head, the Govt. observe that the percentage charges cost to receipts in that year was only 19; whereas the Board's Estimate for the coming year allows nearly 27 per cent.

	Receipts	Expenditure	Per centage
Actuals of 1873-74	401,386	76,695	19
Estimate for 1876-77	478,200	126,933	27

* In 1874-75 the proportion was only 25

The Government consider therefore

therefore that the estimated cost for timber operations may be reduced to Rs. 100,000 and this will accordingly be done.

5. For collection of minor produce, the Board allow Rs. 4,732 against an actual expenditure of Rs. 2998 in the past year; while the estimated receipts under this head are smaller, being Rs. 32,550 against Rs. 42,119 actually realized in the past year. The estimate under this head will be reduced,

therefore to Rupees 3000 (120)

Adverting to para 159 of the Board's explanatory note, the Govt. observe, that the cost of collecting the various articles under the head of minor produce should be curtailed, as far as possible, by a more extended resort to renting or licensing system.

6. In reference to the subject of revenue from minor produce the

for order

the forement note
that an item of
Rupees 3000 under this
head in the Annamalai
Forests is lost in the
current year, owing
to the hillmen who
gather the produce
being it is stated
required for boundary
Survey work (Board's
explanatory

explanatory note para
45/- The forem:
:ment hope it may
be found possible to
make any such
arrangements for
the work cast men:
:tioned as may
prevent the entire
omission of this item
from the other
items.

Did not say this -
Already with Mr Coombe
Employed the Tiyas
+ the Forest
Guards know much
better than we do how
far it is possible to
go to work -
Moreover 3/4 of the current
year will have passed before
this G.O. can reach

items of charges are
suitably provided for
and call for no revision
The item of plant
and tools however will
be slightly reduced by
Rupees 335- so as to
bring the total
grant for conservancy
and Works to the round
sum of Rs. 2,35,000
which with Rs. 2,46,000
for establishment, makes
up a total of Rs. 4,81,000

With

× Board's estimate Rs. 3,740
so reduced by Rs. 4 - 3,405.

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8. With the alterations indicated in paras 5, 6 and 8, the Board's estimates are passed and they will be forwarded to the Accountant General for transmission to the Government of India.

9 The annexed table shows in one view the estimated receipts and expenditure under the main heads as approved by Government.

S = -

Receipts	Actuals of 1874/75 Rs.	Revised estimate for 1875/76 Rs.	Budget estimate for 1876/77 Rs.
I. Revenue from Wood	317,582	435754	478,200
II. From minor produce	42,119	23,564	32,550
IV. Miscellaneous	4,625	1,986	1,250
	3,64,326	4,63,304	5,12,000

Expenditure	Actuals of 1874/75 Rs.	Revised estimate for 1875/76 Rs.	Budget estimate for 1876/77 Rs.
A Conservancy and works			
I. Timber operations	79,411	92439	100,000
II. Collection of minor produce	2998	2880	3000
III. Forest organization	1148	5640	8925
IV. Treatment & creation of Forests.	73,922	91,905	77,329
V. Revenue of leased Forests.	3,682	5,500	6200
VII. Works of utility for the development of Forests.	31,956	32,018	18,635
VIII. Cost of Dept. Cattle	22,110	15,070	16044
IX. Plant and tools	1301	2346	3405
X. Miscellaneous	5336	1530	1462
Total Conservancy Works	2,21,864	249,328	235,000
B Establishments	1,76,008	193,440	246,000
Total including Conservancy and establishments	3,97,872	4,42,768	4,81,000

	Receipts	Expenditure	Surplus
1869-70	Rs 4,95,789	2,86,691	209,098
1870-71	" 3,39,502	2,94,860	44,902
1871-72	4,18,882	3,45,918	73,164
1872-73	4,18,967	*3,78,310	40,357
1873-74	4,49,541	3,53,184	96,357

* Exclusive of Rs 1,00,000 invested in Railway Shares by Secretary of State in Council.

This is entered merely for reference.

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Revenue Department

No 1666

Proceedings of the Madras Government

Under date the 20th November 1875

Read the following Proc:

of the Board of Revenue.

Forwarding with remarks the Forest Budget Estimate of receipts and charges for 1876-77. — } (R.C. 22d October 1875)

With the foregoing Proceedings the Board of Revenue submit their Budget Estimate of the Forest Department for 1876-77. This estimate does not contain all the details required by the Government of India in their

their resolution dated 15th January 1874 No. 1/89, with respect to the various conservancy and working operations; the information furnished by the Collectors being in many respects incomplete. This defect is probably due to the inadequacy of the Departmental agency; and as that is about to be strengthened and improved, the Govt. have every reason to expect that future Budgets will be free from shortcomings in this respect.

2. The Board's Estimate of receipts for the coming year amounts to Rs 5,12,000 being Rupees 1,47,674 over the actuals of 1874-75 and Rupees 48,696 over the regular Estimate of the current year; compared with the estimate as sanctioned for the current year, however, it exhibits a small decrease of Rupees 6,350. It is to be observed, that 1874-75 was an exceptionally unfavorable year, and having regard to the actuals of previous years, the Govt. consider that the Boards' carefully calculated figures may be safely adopted.

Actuals of 1874-75 Rs: 3,64,326
Estimate as sanctioned for 1875-76 " 5,18,350
Regular Estimate for 1875-76 " 4,63,304
Budget estimate for 1876-77 " 5,12,000

Actuals
1869-70 — Rs 4,95,789
1870-71 — " 3,39,762
1871-72 — " 4,18,882
1872-73 — " 4,18,767
1873-74 — " 4,49,541

These figures do not include the Ramapalli forests and Nilgiri Sholas, of which the estimated receipts, included in the Budget for 1876-77 are Rs 36,680.

3. The estimate of Charges amounts in the aggregate to Rs: 5,10,000, made ~~up of~~ (Rs 2,64,000 for working and Rs 2,46,000 for Establishment) ~~and leaves a surplus of~~ ~~Rs 20,000 out of the estimated receipts~~. Under the head of Establishment, provision is made for the subordinate staff according to the scale recently approved and submitted for the sanction of the Government of India, and the necessity for the increased charge involved has been fully recognized by Government in their Proceedings dated 21: August last No 1259

	Actuals 1874-75	Regular Estimate 1875-76	Budget Estimate 1876-77
Working	2,21,864	2,49,328	2,64,000
Establishment	1,76,008	1,93,440	2,46,000
Total	3,97,872	4,42,768	5,10,000

	Actual of 1874-75	Regular Estimate for 1875-76	Budget Estimate for 1876-77
	Rs.	Rs	Rs
Conservancy and works	79,411	92,439	117,210
I- Timber operations	2,990	2,080	4,533
II- Collection of minor produce	1,140	5,640	8,925
III- Forest Organization & Establishment	73,922	91,905	116,204
IV. Fuel & General Establishments	3,602	5,500	18,635
V. Revenue Establishments	51,956	32,018	16,044
VII. Works Public Interest	22,110	15,070	3,740
VIII - Cost of Establishments	1,301	2,346	1,462
IX- Plant & Cattle	5,336	1,530	
X. Miscellaneous			
Total Conservancy & works	2,21,864	2,49,328	2,64,000

4. The working charges as distributed under the several main heads are compared in the margin with the actuals of the past year, as well as with the grant for the current year. The most important item under the head of timber operations is that by departmental Agency, of which the estimated expenditure is distributed thus

	Rs.
(a) Timber & bamboos	97,950
(b) Firewood & Charcoal	7,860
(c) Sandalwood	11,900
	117,210

The principle by which the

the Board have been guided in the calculation of the Estimate for the first of these minor heads is that the charge should not exceed 50 per cent of the receipts except where timber is stored for disposal in future years, and the result arrived at is an estimated expenditure of Rs. 97,950 against an estimated revenue of Rs. 217,000. Under other heads the proportion of charges to receipts is lower as shown in the margin.

	Estimated receipts	Estimated charges
Firewood + charcoal	Rs. 18,500	— 7,860
Sandalwood	" 51,000	— 11,900

5. His Excellency in Council has no hesitation in accepting the conclusions arrived at by the Board of Revenue after a laborious and careful scrutiny of the Estimates submitted by the Collectors, and the Budget as now prepared by them will now be submitted through the Accountant General to the Govt. of India.

b To the Accountant General 5
14 The Board of Rev 5
3 The Offg Inspector of Forests 5
5 The Financial Dept 5

Note. The precise report required in para 12 of Govt Proc: No 298 dated 25 July 75 has not been furnished by the Board but it is understood to be under preparation & will be submitted direct to Govt

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