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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENTG.O. No.
B.P. No.Press.
Mis.

Dated

4.1.1878

197 .

செப்பவிருவத்காக எடுத்த
கொள்ளப்பட்ட

மாதம் அக்டோபர் 1988

செப்பவில்லு முடித்த

மாதம் அக்டோபர் 1988

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 ஆராய்ச்சி உதவியாளர்
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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

4th January 1878, No. 1.

Read the following paper:—

Read again G.O., 27th July 1877, No. 2,385.

No. 1. Read also the following Proceedings of the Board of Revenue, dated 22nd November 1877, No. 5,051.
 Read the following letter from Lieutenant-Colonel R. H. BEDDOME, Conservator of Forests, to C. G. MASTER, Esq., Secretary to Government, Revenue Department, Fort St. George, dated Ootacamund, 1st November 1877, No. 937:—

I have the honor to forward the Budget Estimate of the Forest Department for 1878-79 with the usual enclosures noted in the margin.

1. Copy of last sanctioned Scale of Establishment.
2. Explanatory note for the important variations between the sanctioned and Regular Estimates and for the figures entered in the Budget Estimate.

Latest date prescribed by me and approved by Government before which all Divisional Budgets ought to have reached my office was the 10th September last, and the Forest

	Date of receipt of Budget.	
Nilambur	17th	September 1877.
Palghat	17th	" "
North Canara	21st	" "
Salon	21st	" "
Thiruvilly	24th	" "
South Arcot	25th	" "
Gummar	26th	" "
South Canara	26th	" "
Cuddapah	27th	" "
North Arcot	21st	" "
Kurnool	18th	October

and annoyance to my office would have been

2. I regret the delay that has taken place in the submission of this document, and beg to report that want of punctuality on the part of some of the Divisional Officers has been the cause of it. The Officers in charge of the divisions noted in the margin have submitted their Budgets in the dates marked against them.

3. Nothing was wanting on the part of my office in sending reminders and telegrams, which were repeated more than once.

4. The last Budget for which we had to wait was, as will be seen in the margin, that from Mr. Williams; and had it not been for his ill-health, this return would not have been delayed for such a length of time, and all the unnecessary delays avoided. The Government might observe,

by perusing the explanatory note that accompanies my Budget, the remarks I have made as to the want of detailed information on several items of revenue and expenditure; and the officers in charge of the divisions noted in the margin have failed most in supplying the informations required according to the Circular issued by the Government of India with their revised classified Budget heads communicated in G.O., No. 670, dated 15th February 1877, Revenue Department. Want of time prevented me from calling for further information.

FORWARDED to Government, through the Board of Revenue, agreeably to G.O., No. 1,689, dated 15th November 1876, Revenue Department.

Ootacamund,
1st November 1877.

(Signed) R. H. BEDDOME, Lt.-Col.,
Conservator of Forests.

EXPLANATORY NOTE.

CHAPTER I.

ACTUALS—Receipts.—The total revenue of the Forest Department in this Presidency during the year 1876-77 compared with that of the year previous to it shows a decrease of Rupees 11,047 as shown in the margin, and this is chiefly owing to long continued drought and famine.

1875-76	Rs.
1876-77	Rs.

2. EXPENDITURE—A, "Conservancy and Works."—The charges under this head for the past year in comparison with those of 1875-76 have decreased by Rupees 45,002. It is chiefly owing to limited extension of fuel reserves and plantations having taken place. In 1875-76 there was also certain extraordinary expenditure, such as the purchase of the Chinna Kulcroyen Hills, &c., which swelled its expenditure.

1875-76	Rs.
1876-77	Rs.
	Rs.

3. B, "Establishment and Contingencies."—The total cost under this main head of expenditure is greater than the total cost of 1875-76 by Rupees 28,889. It is attributable to improved emoluments granted to subordinate establishments with reference to the revised scheme lately sanctioned by the Government of India. Had not the Conservator issued orders

for withholding extra batta to the Forest and Office subordinates and revised the rates of pay in certain divisions, the charges would have been largely augmented.

CHAPTER II.

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	Rs.
Divisional officer's Regular Estimate for 1877-78	Rs.
Conservator's Regular Estimate for 1877-78	Rs.
Gummar	Rs.
Cuddapah	Rs.
North Arcot	Rs.
South Arcot	Rs.
Madura	Rs.
Tinnevely	Rs.
Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	Rs.
Divisional officer's Regular Estimate for 1877-78	Rs.
Conservator's Regular Estimate for 1877-78	Rs.

4. REGULAR ESTIMATE—RECEIPTS.—I. TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—I. (a) Timber.—The total Regular Estimate under this head according to the figures given by the Divisional officers concerned amounts to Rupees 1,61,761, and this compared with the sanctioned estimate shows an increase of Rupees 8,308, and the variations are in the divisions noted in the margin.

5. In Gummar, the Forest Ranger in charge, estimates the increase with reference to the actuals of the past months.

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	Rs.
Divisional officer's Regular Estimate for 1877-78	Rs.
Conservator's Regular Estimate for 1877-78	Rs.

6. Cuddapah.—The decrease in this division is stated to be due to the unfavorable season of the current year and the consequent paucity of merchants and private people to buy Redwood, which is the only article collected and sold departmentally and debited to this head in this division. The Forest officer's estimate will be slightly reduced and entered at Rupees 2,500.

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	Rs.
Divisional officer's Regular Estimate for 1877-78	Rs.
Conservator's Regular Estimate for 1877-78	Rs.

7. North Arcot.—The decrease is evidently due to the reasons assigned against Cuddapah, but the Forest officer states that he finds no satisfactory sale for Redwood as the market is glutted by supply from private forests.

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	Rs.
Divisional officer's Regular Estimate for 1877-78	Rs.
Conservator's Regular Estimate for 1877-78	Rs.

8. South Arcot.—The Deputy Conservator attributes the decrease to famine.

9. *Madura*.—The Conservator having directed in his letter, dated 1st June 1877, No. 227,

Actuals for 1876-77	Rs. 1,200
Sanctioned Estimate for 1877-78	1,200
Divisional officer's Regular Estimate for 1877-78	1,200
Conservator's Regular Estimate for 1877-78	1,200

to stop felling operations till such time as all the old and deteriorating timber on land is disposed of, the Deputy Conservator has reduced the sanctioned estimate to Rs. 1,200, which will be the probable revenue from the disposal of old stock.

10. *Tinivelly*.—The Deputy Conservator estimates an increase of Rupees 2,811 and

Actuals for 1876-77	Rs. 4,200
Sanctioned Estimate for 1877-78	6,651
Divisional officer's Regular Estimate for 1877-78	9,500
Conservator's Regular Estimate for 1877-78	6,500

explains that the favorable sales of Teak poles and junglewood justify the increase. He has not stated what quantity of timber will be sold, nor has he given the rates.

11. *North Coimbatore*.—The Forest officer in charge does not expect to realize more than

Actuals for 1876-77	Rs. 2,527
Sanctioned Estimate for 1877-78	10,000
Divisional officer's Regular Estimate for 1877-78	4,000
Conservator's Regular Estimate for 1877-78	4,000

Rupees 1,000 under this head. One Arava, formerly Nair Briggs' Teak, Rosewood, &c., from the Malabar forests to Karanadaya, a station five miles distant from Mettupalayam, and undersells Government; moreover, an offer by a merchant

for all Rosewood stored in Coimbatore was rejected by the Conservator of Forests as the rates were low. To these causes the anticipated decrease in the Revenue is due.

12. *South Coimbatore*.—In the general Budget submitted last year by the Conservator, Rupees

Actuals for 1876-77	Rs. 2,630
Sanctioned Estimate for 1877-78	30,000
Divisional officer's Regular Estimate for 1877-78	50,000
Conservator's Regular Estimate for 1877-78	45,000

50,000 were estimated under this head; but the Government of India having reduced the total estimate under all heads to Rupees 4,50,000, the estimate of this division was reduced to Rupees 20,000 when the redistribution of allotments were made in this office to make up the total reduction.

* Supply of timber to the Ordnance Department in planks, 2,200 cubic feet, at Rs. 2-8-0	5,235
Supply of timber to the Ordnance Department in logs containing 14,710 cubic feet, at Rs. 3 per cubic foot	22,230
Timber supplied to the Department of Public Works at Nellore in 1876-77, but will be adjusted in 1877-78	2,623
Estimated Revenue from auction sales of logs, &c.	6,100

13. But the Divisional officer estimates that the revenue will come up to Rupees 50,600 and furnishes details of quantities of timber either partly or wholly supplied to the Ordnance and Public Works Departments.

Actuals for 1876-77	Rs. 47,713
Sanctioned Estimate for 1877-78	50,000
Divisional officer's Regular Estimate for 1877-78	47,000
Conservator's Regular Estimate for 1877-78	67,000

14. The Conservator is not quite sanguine that the whole amount will be realized, and would therefore reduce the Divisional officer's estimate to Rupees 45,000.

10,000 cubic feet of Teak to be sold in the forest, at 14 Annas per cubic foot	8,750
16,000 cubic feet of Teak (old and deteriorated), at Annas 7-8 per cubic foot	7,250
3,000 cubic feet of Teak (old and deteriorated) sold at Secorai, at 6 Annas per cubic foot	1,100
1,150 cubic feet of Teak to be sold to public, at Rupees 1-8-0	1,700
19,000 cubic feet of Teak to be supplied to Department of Public Works, at Rs. 2 per cubic foot	38,000

15. *Nilgiris*.—The Deputy Conservator estimates an increase of Rupees 7,000 under this head, and the particulars of the total revenue expected to be realized are as shown in the margin. The estimate is fair and will be accepted.

Total Rs. 47,000

16. *Salem*.—The Deputy Conservator has considerably decreased the estimate to Rupees

Actuals for 1876-77	Rs. 2,773
Sanctioned Estimate for 1877-78	5,200
Divisional officer's Regular Estimate for 1877-78	1,500
Conservator's Regular Estimate for 1877-78	2,000

1,000 owing to the prevailing scarcity and famine. But Salem being a populous division and as the actuals of 1876-77, which was no less worse than the current year, have amounted to Rupees 2,774, the Divisional officer's Regular Estimate may be safely raised to Rupees 2,500.

Actuals for 1876-77	Rs. 12,355
Sanctioned Estimate for 1877-78	5,000
Divisional officer's Regular Estimate for 1877-78	5,500
Conservator's Regular Estimate for 1877-78	5,000

17. *In Wynd*.—The Forest officer does not explain the cause of increase, and the sanctioned estimate will therefore be entered as the Regular Estimate.

Actuals for 1876-77	Rs. 2,807
Sanctioned Estimate for 1877-78	3,200
Divisional officer's Regular Estimate for 1877-78	2,000
Conservator's Regular Estimate for 1877-78	2,000

19. The total Regular Estimate under this amounts to Rupees 1,57,700.

Actuals for 1876-77	Rs. 13,356
Sanctioned Estimate for 1877-78	13,000
Divisional officer's Regular Estimate for 1877-78	11,350
Conservator's Regular Estimate for 1877-78	10,500

North Arcot	+ 2,100	Madura	+ 1,000
South Arcot	+ 1,000	Tinnevely	+ 4,000
Tamilnadu	+ 1,500	Nellore	+ 1,200

Actuals for 1876-77	Rs. 4,557
Sanctioned Estimate for 1877-78	4,000
Divisional officer's Regular Estimate for 1877-78	7,000
Conservator's Regular Estimate for 1877-78	7,000

Actuals for 1876-77	Rs. 1,000
Sanctioned Estimate for 1877-78	800
Divisional officer's Regular Estimate for 1877-78	400
Conservator's Regular Estimate for 1877-78	400

Actuals for 1876-77	Rs. 1,300
Sanctioned Estimate for 1877-78	1,300
Divisional officer's Regular Estimate for 1877-78	1,300
Conservator's Regular Estimate for 1877-78	1,300

25. *Madura*.—The increase under this

Actuals for 1876-77	Rs. 2,250
Sanctioned Estimate for 1877-78	400
Divisional officer's Regular Estimate for 1877-78	1,500
Conservator's Regular Estimate for 1877-78	250

Actuals for 1876-77	Rs. 1,420
Sanctioned Estimate for 1877-78	4,700
Divisional officer's Regular Estimate for 1877-78	600
Conservator's Regular Estimate for 1877-78	600

Actuals for 1876-77	Rs. 1,200
Sanctioned Estimate for 1877-78	1,200
Divisional officer's Regular Estimate for 1877-78	1,200
Conservator's Regular Estimate for 1877-78	1,200

28. The total Regular Estimate under this amounts to Rupees 10,800.

29. I. (a) *Bamboos*.—When the Budget

Actuals for 1876-77	Rs. 5,531
Sanctioned Estimate for 1877-78	9,941
Divisional officer's Regular Estimate for 1877-78	4,338
Conservator's Regular Estimate for 1877-78	4,900

were called upon to distribute the estimate between these two items of revenue, and the estimates under these heads cannot therefore be well said to be sanctioned estimates.

18. *Palghat*.—The officer in charge states that owing to want of sufficient dragging power to remove timber from the forest to market depot, only Rupees 2,000 under this head will be realized, and the estimate will therefore be accepted.

head as revised by the Conservator of Forests

20. I. (b) *Firewood and Charcoal*.—The total sanctioned estimate under this head is Rupees 13,000, while the Forest officer's Regular Estimate amounts to Rupees 11,350.

21. The differences are in the divisions noted in the margin.

22. *North Arcot*.—The Deputy Conservator estimates the increase owing to the great demand for fuel for famine relief camps and for the Central and temporary Jails at Vellore.

23. *South Arcot*.—The Deputy Conservator appears to have transferred Rupees 400 out of the sanctioned estimate to II (b) Firewood and Charcoal. Hence the decrease.

24. *In Trichinopoly*.—The total provision under this head was struck off by the Forest officer as no departmental felling and sale of firewood is to be carried on, consequent on the unremunerative rates at which this article is offered.

and is estimated to be due to the felling of trees in certain tank-beds which form obstructions to the famine relief repairs being carried on in those tanks. The Deputy Conservator's explanation for the increased estimate is not satisfactory, and is nearly triple that of the sanctioned estimate. It will therefore be reduced to Rupees 950.

26. *Tinnevely*.—The decrease in this division is owing to the disposal of firewood from the fuel reserves being made on contract system instead of by departmental agency; the revenue thereof will therefore be to II (b).

27. *In Nilgiris*.—The establishment of firewood depot at Ottacumund having been sanctioned by the Conservator of Forests, it is estimated that about 400 bandy-loads will be sold departmentally. Hence the provision under the Regular Estimate which is accepted.

head as revised by the Conservator of Forests

estimate for the current year was submitted, the revenue from bamboos was incorporated with that from timber, as there was no distinct head for the former. But after the reclassified heads recently sanctioned by the Government of India were introduced, Divisional officers were called upon to distribute the estimate between these two items of revenue, and the estimates under these heads cannot therefore be well said to be sanctioned estimates.

30. The total estimate as distributed by Divisional officers amounts to Rupees 9,011, while the Divisional officer's estimates amount to Rupees 4,838.

	RS.
Madura	- 4,970
North Coimbatore	+ 2,144
Salem	- 1,200

	RS.
Actuals for 1876-77	74
Sanctioned Estimate for 1877-78	5,000
Divisional officer's Regular Estimate for 1877-78	50
Conservator's Regular Estimate for 1877-78	30

33. *North Coimbatore*.—Indents from the

	RS.
Actuals for 1876-77	1,487
Sanctioned Estimate for 1877-78	2,244
Divisional officer's Regular Estimate for 1877-78	2,244
Conservator's Regular Estimate for 1877-78	2,210

	RS.
Actuals for 1876-77	2,520
Sanctioned Estimate for 1877-78	2,630
Divisional officer's Regular Estimate for 1877-78	1,000
Conservator's Regular Estimate for 1877-78	1,000

	RS.
Actuals for 1876-77	44,538
Sanctioned Estimate for 1877-78	42,000
Divisional officer's Regular Estimate for 1877-78	54,326
Conservator's Regular Estimate for 1877-78	55,050

	RS.
North Arcot	+ 276
Nilgiris	+ 1,010
Salem	+ 10,000

maunds more will be delivered within its due is only nominal, as the sale proceeds of wood year's account. The Divisional officer has not has been omitted to be credited to the year to to explain. The Regular Estimate is however

37. The increase in North Arcot is small officer concerned, and it will be therefore struck

38. The total Regular Estimate as revised

39. I. (c) *Grass and other Minor Produce*

	RS.
Actuals for 1876-77	8,401
Sanctioned Estimate for 1877-78	9,071
Divisional officer's Regular Estimate for 1877-78	12,651
Conservator's Regular Estimate for 1877-78	12,651

	RS.
South Arcot	- 200
Madura	+ 3,000
Tinnevely	+ 1,780
Wynaad	- 500

41. The increase in Madura is due to the system of departmental collection of minor produce having been introduced in the division with the sanction of the Conservator. It is believed that this system will pay much better than the wasteful license system.

42. In Tinnevely it is stated that the forest produce collected in 1867-77 was sold in the early part of the current year. Hence the increase.

43. The total Regular Estimate under this head is Rupees 13,050.

Divisional officers amounts to Rupees 9,011, while the Divisional officer's estimates amount to Rupees 4,838.

31. The important variations that call for remark are in the divisions noted in the margin.

32. *Madura*.—Owing to the abolition of the departmental sales of bamboos in this division at Verupatchi, the estimate is almost struck off; the small provision of Rs. 30 is the estimated value of bamboos already felled.

Central Jail at Coimbatore having been received by the Forest officer for supply of materials and about 710 Rupees worth having been already supplied, the Regular Estimate of Rupees 2,244 will be accepted in round numbers at Rupees 2,210.

34. *Salem*.—The decrease is attributable to the prevailing scarcity in the district.

35. The total Regular Estimate under this head is Rupees 4,800.

36. I. (d) *Sandalwood*.—The total sanctioned estimate under this head is Rupees 42,000 against the Regular Estimates of the Divisional officers which amount to Rupees 54,326. The increase is chiefly in the Nilgiri and Salem Division. In the former it is stated that 150 maunds were delivered to the Sandalwood Contractor in the beginning of the current year and that about 1,000 p. Hence the increase. The increase in Salem sold in 1876-77 will be credited to the current year's account. The Divisional officer has not been omitted to be credited to the year to which it properly belongs. He will be requested to explain. The Regular Estimate is however

and no explanation was submitted by the Forest

by the Conservator amounts to Rupees 59,050.

The total Regular Estimate of the Divisional officers compared with the sanctioned estimate shows an increase of Rupees 3,980, and the variations are in the divisions noted in the margin.

40. The decrease in South Arcot is owing to the prevailing scarcity, and in Wynaad the revenue is likely to fall short of the estimate by Rs. 500 as the Cardamom crop is reported to be poor this year.

	RS.
Actuals for 1876-77	62,681
Sanctioned Estimate for 1877-78	66,795
Divisional officer's Regular Estimate for 1877-78	46,258
Conservator's Regular Estimate for 1877-78	51,000

	RS.
Gumsur	+ 300
Cuddapah	+ 6,391
Kurnool	- 9,800
North Arcot	- 1,100
South Arcot	- 1,000
Madura	+ 500
Tinnevely	- 3,000
South Coimbatore	- 200
Nilgiris	- 2,100
Salem	- 2,000
Palghat	+ 1,100

observed that in some of those divisions the Forest officers have estimated much less than the actuals of 1876-77 which was as severe in distress as the current year. The estimates will therefore be increased as shown in the margin with reference to the actuals of the past months of the current year.

47. In Nilgiris, the Divisional officer reports that there is no timber of any large quantity in his division fit to be removed on license, and the estimate is therefore reduced to Rupees 600.

48. The increase in Madura was not explained, but as the actuals of 1876-77 and the past months of the current year are fair, the estimate will be retained.

49. *Palghat*.—The officer in charge accounts for the increase by the sale of saplings cut in clearing inspection paths as well as by supply of Teak to the Judicial Department for the temporary jail at Palghat.

50. The actuals of the past five months amount to about Rupees 1,400.

51. The total Regular Estimate as revised by the Conservator is Rupees 51,000.

	RS.
Actuals for 1876-77	94,217
Sanctioned Estimate for 1877-78	97,000
Divisional officer's Regular Estimate for 1877-78	1,03,250
Conservator's Regular Estimate for 1877-78	92,959

	RS.
Cuddapah	+ 1,400
Kurnool	- 1,500
North Arcot	- 3,000
South Arcot	- 210
Madura	- 3,500
Tinnevely	+ 1,500
South Coimbatore	- 900
Salem	+ 5,000
South Canara	- 500
Palghat	- 2,100

54. *Kurnool*.—The decrease is not explained; it is apparently attributable to famine.

55. *North Arcot*.—The Napier Foundry Company having cancelled the contracts with this department to burn charcoal, the estimated revenue thereof was omitted. Hence the decrease.

56. *South Arcot*.—The decrease is stated to be due to famine.

57. In *Madura* the Deputy Conservator does not expect to supply as much firewood to the South Indian Railway as he had anticipated when the Budget for the current year was submitted.

58. *Tinnevely*.—The increase is owing to the variations stated in paragraph 26 *supra*.

59. *South Coimbatore*.—The decrease under this head was not explained. The Divisional officer's Regular Estimate will however be accepted.

60. *Salem*.—The increase of Rupees 5,000 is estimated with reference to the large supply of engine fuel which is being made to the Madras Railway Company.

44. II. *TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS*.—(a) *Timber*.—The total Regular Estimate of the Divisional officers is Rupees 66,358 against the sanctioned estimate of Rupees 66,700, and the variations are in the divisions noted in the margin.

45. The increase in Gumsur was not explained and will therefore be struck off.

46. In all the divisions noted in the margin except Nilgiris against which decreases are marked, the present famine is urged by the Divisional officers concerned as the cause of the estimated fall in the revenue. But it will be observed that in some of those divisions the Forest officers have estimated much less than the actuals of 1876-77 which was as severe in distress as the current year. The estimates will therefore be increased as shown in the margin with reference to the actuals of the past months of the current year.

53. *Cuddapah*.—Mr. Yarde does not explain the cause of increase under this head. It is evidently due to the large quantities of engine fuel supplied to the Madras Railway Company whose engines are now being largely engaged in grain traffic. The Regular Estimate of the Forest officer will however be reduced to Rupees 34,000, which is nearly the same as the actuals of 1876-77.

61. *South Canara.*—No provision was entered in the Budget for revenue that may be derived from this source, but as the actuals of the past five months have amounted to Rs. 438, the Divisional officer provided Rupees 500 under the Regular Estimate. The estimate is accepted.

62. The total Regular Estimate is therefore Rupees 28,150.

Actuals for 1876-77	Rs. 27,577
Sanctioned Estimate for 1877-78	Rs. 28,150
Divisional officer's Regular Estimate for 1877-78	Rs. 19,211
Conservator's Regular Estimate for 1877-78	Rs. 28,000

63. II. (c) *Bamboo.*—The total sanctioned estimate under this head is Rupees 26,000 and the Divisional officer's Regular Estimate amounts to Rupees 19,348.

Actuals for 1876-77	Rs. 27,577
Sanctioned Estimate for 1877-78	Rs. 28,150
Divisional officer's Regular Estimate for 1877-78	Rs. 19,211
Conservator's Regular Estimate for 1877-78	Rs. 28,000

64. The increase in Cuddapah, which is only a new provision in the Regular Estimate, was not explained; it will therefore be struck off. The decrease in Kurnool, North Coimbatore, and Salem is attributable to famine, and the estimates of the Divisional officers concerned will therefore be retained.

65. *Madura.*—The depot system of selling bamboos having been given up as stated elsewhere, the Deputy Conservator estimates that about 1,200 handy-loads of bamboo will be removed which are likely to realize Rupees 1,200. The increase of decrease in other divisions are small and will be retained.

66. The total Regular Estimate under this head is Rupees 19,000.

Actuals for 1876-77	Rs. 1,655
Sanctioned Estimate for 1877-78	Rs. 1,000
Divisional officer's Regular Estimate for 1877-78	Rs. 2,700
Conservator's Regular Estimate for 1877-78	Rs. 2,800

Trichinopoly + 500

South Coimbatore + 400

68. In *Trichinopoly* it is estimated that permission to let cattle graze in some of the plantations will fetch the increase. The provision under Regular Estimate made for South Coimbatore was not explained; it will therefore be cut off. The variations under other divisions are small and no remark is called for.

69. II. (e) *Other Minor Produce.*—The total estimate of the Divisional officers amounts to Rupees 23,840, while the sanctioned estimate is Rupees 25,330; the difference is mainly spread in the divisions noted in the margin.

Cuddapah	Rs. 1,000
South Canara	Rs. 1,500

70. In *Cuddapah* the decrease is due to famine; and in *South Canara* the revenue from Cardamom jungles has, in accordance with G.O. dated 16th August 1876, No. 1,112, to be credited to land revenue; the provision made under the sanctioned estimate was omitted.

71. The small increases in other divisions will be struck out for want of explanation.

72. The total Regular Estimate under this head as revised by the Conservator of Forests will therefore amount to Rupees 22,700.

73. III. *Confiscated Drift and Waif wood.*—The total Regular Estimate according to Divisional officer's figures amounts to Rupees 3,874, and is greater than the sanctioned estimate by Rupees 194; the variations between the sanctioned estimate and the Regular Estimate under each division being small, no remark is called for.

Actuals for 1876-77	Rs. 2,800
Sanctioned Estimate for 1877-78	Rs. 3,680
Divisional officer's Regular Estimate for 1877-78	Rs. 3,874
Conservator's Regular Estimate for 1877-78	Rs. 3,680

Actuals for 1876-77	Rs. 2,800
Sanctioned Estimate for 1877-78	Rs. 3,680
Divisional officer's Regular Estimate for 1877-78	Rs. 3,874
Conservator's Regular Estimate for 1877-78	Rs. 3,680

Actuals for 1876-77	Rs. 723
Sanctioned Estimate for 1877-78	Rs. 723
Divisional officer's Regular Estimate for 1877-78	Rs. 723
Conservator's Regular Estimate for 1877-78	Rs. 723

Actuals for 1876-77	Rs. 718
Sanctioned Estimate for 1877-78	Rs. 210
Divisional officer's Regular Estimate for 1877-78	Rs. 813
Conservator's Regular Estimate for 1877-78	Rs. 615

74. IV. REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—(a) *Duty on Foreign Timber and other Forest produce.*—Nil.

75. (b) *Revenue from shared and private Forests.*—Nil.

76. V. (a) *Fines and Forfeitures.*—Nil—
(b) *Refunds.*

Actuals for 1876-77	Rs. 2,117
Sanctioned Estimate for 1877-78	Rs. 1,580
Divisional officer's Regular Estimate for 1877-78	Rs. 1,425
Conservator's Regular Estimate for 1877-78	Rs. 1,325

77. (a) *Other Sources.*—The Divisional officer's Regular Estimates under these heads will be retained with slight alterations.

78. The total Regular Estimate as revised by the Conservator of Forests under all heads amount to Rupees 4,10,000 against the sanctioned estimate of Rupees 4,50,000.

CHAPTER II.

A. "CONSERVANCY AND WORKS."

Actuals for 1876-77	Rs. 79,404
Sanctioned Estimate for 1877-78	Rs. 72,450
Divisional officer's Regular Estimate for 1877-78	Rs. 81,804
Conservator's Regular Estimate for 1877-78	Rs. 87,400

North Arcot	Rs. 10
Madura	Rs. 750
Trichinopoly	Rs. 2,500
North Coimbatore	Rs. 4,000
South Coimbatore	Rs. 5,134
Nilgiris	Rs. 5,000
South Canara	Rs. 700
Pulghat	Rs. 300
Total	Rs. 8,954

79. I. *TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—(a) Timber.*—The total Regular Estimate furnished by Forest officers under this head amounts to Rupees 81,804 and is greater than the sanctioned allotment by Rupees 8,954.

80. The difference is spread in the divisions noted in the margin.

81. *North Arcot.*—The sanctioned grant for this division is Rupees 700, and the Deputy Conservator increased the amount to Rupees 750 under the Regular Estimate. But as stated per contra head of revenue, there is no demand for Government Redwood; the Conservator would stop all felling of this valuable timber for the present or till such time as the private forests should not be competing with the department. The estimate will therefore be struck out, leaving, of course, a small sum of Rupees 100 for charges already incurred, &c.

82. *South Arcot.*—The provision under Regular Estimate is the same as the sanctioned grant, but as the receipts per contra head of revenue have been reduced to Rupees 2,000, the expenditure should likewise be reduced to Rupees 1,000.

83. *Madura.*—The Deputy Conservator has reduced the allotment under this head from Rupees 1,750 to Rupees 1,000; the Conservator believes that even the latter sum is more than what is actually necessary for the upkeep of the Depot Establishments, &c., now that felling operations are stopped entirely. The Divisional officer's Regular Estimate will therefore be reduced to Rupees 300 with reference to the actuals of the past five months of the current official year.

84. *Trichinopoly.*—The increase estimated for felling fresh timber is out of proportion for the anticipated increase of revenue from timber operations. As there is also a stock of timber on hand fit to be disposed of, and as it is not likely that there will be any great and continued demand in this division to warrant felling in large quantities, the estimate will be reduced to Rupees 4,000.

85. *North Coimbatore.*—Owing to absence of demand for Acha and other junglewood felling of the same will not take place this year; but the provision of Rupees 3,000 under the Regular Estimate for removing certain logs to the Coimbatore depot as well as for the upkeep of the depot, &c., establishments seems high and will therefore be reduced to Rupees 2,000, and this amount is exactly one-half of the estimated revenue from departmental sale of timber.

86. *South Coimbatore.*—The Deputy Conservator estimates an increase of Rupees 5,154, but as the estimated revenue from this source is revised by the Conservator at Rupees 45,000, the total expenditure under this head may therefore be fixed at Rupees 22,000.

Actuals for 1876-77	Rs. 29,403
Sanctioned Estimate for 1877-78	Rs. 29,000
Divisional officer's Regular Estimate for 1877-78	Rs. 25,154
Conservator's Regular Estimate for 1877-78	Rs. 22,000

Actuals for 1876-77	Rs. 27,291
Sanctioned Estimate for 1877-78	18,400
Divisional officer's Regular Estimate for 1877-78	23,000
Conservator's Regular Estimate for 1877-78	22,000
Felling 10,000 cubic feet for Public Works Department, at Annas 1-5 per cent in foot	1,200
Express rate for carting on 22,000 cubic feet, at 3 Annas per cubic foot	4,000
Total	5,600

88. *Salem*.—The Forest officer states that he has not prepared his Regular Estimate with reference to the reduction made in the estimated revenue from this source. The sanctioned grant is allowed to remain the same under the Regular Estimate, although it is greater than the corresponding receipts, for he contemplates transfers from the savings. This is unnecessary and the estimate will therefore be reduced to Rs. 1,000.

89. *South Canara*.—The increase of Rs. 700 is the hire of cattle sanctioned in the Budget. For reasons stated in paragraph 120, VI (a)—“Purchase of Cattle” the amount will now be transferred to this head to which it is properly debitable.

90. *Polghaut*.—The officer in charge contemplates to have some quantity of timber available at the market depot after disposing of the quantity required for the year. Hence the increase, which is accepted.

91. In Cuddapah the Divisional officer has estimated Rupees 4,000 under this head, whilst only Rupees 2,560 have been entered by him as the estimated revenue from Redwood. This is anomalous. The estimate will therefore be reduced to Rupees 1,000, leaving, of course, a proper margin for preparation of stock for the next year.

92. The total Regular Estimate as revised by the Conservator of Forests amounts to Rupees 68,400.

93. I. (b) *Firewood and Charcoal*.—The Divisional officer's Regular Estimate under this head amounts to Rupees 3,030 against the sanctioned grant of Rupees 3,830. The difference is spread in the divisions noted in the margin. The reductions have been generally made with reference to the diminished revenue estimated from this source. The whole allotment in Trichinopoly was struck out as departmental felling of firewood was given up.

94. In Nilgiris, Rupees 800 were entered by the Forest officer for felling and removing 400 bandy-loads of firewood departmentally and selling the same in a depot at Ottumund; the estimate includes also charges for temporary establishment, &c. The estimate is accepted with a small reduction of Rupees 30.

95. Conservator's Regular Estimate will therefore be Rupees 3,000.

96. I. (c) *Bamboos*.—The total Regular Estimate according to Divisional officer's figures is Rupees 1,893 against the sanctioned grant of Rupees 2,550, and the variations are in the divisions noted in the margin.

97. *Madura*.—Rupees 1,250 sanctioned for this division were omitted as departmental felling of bamboos was discontinued.

98. The increase in Tinnevely is out of all proportion to the revenue that will be realized from this source and will therefore be reduced to Rupees 150.

99. *Salem*.—The Regular Estimate under this head is the same as the sanctioned estimate, and the Forest officer has not reduced his estimate of charges in proportion to the diminution in revenue, and his Regular Estimate will therefore be reduced to Rupees 500.

Expenditure	Rs.
Sanctioned grant	1,000
Regular Estimate	1,000

Revenue	Rs.
Sanctioned Estimate	2,600
Regular Estimate	1,000

100. The increase in the divisions is fair and will be accepted, and in North Coimbatore the estimate will be slightly raised to Rs. 200.

101. The total Regular Estimate according to Conservator's revision is Rupees 1,250.

102. I. (d) *Sandalwood*.—The Regular Estimate is the same as the sanctioned estimate except in Nilgiris, where an increase of Rupees 3,000 is provided for the preparation of 1,000 pounds of Sandalwood for the current year, funds sanctioned for this work having been paid for the quantity prepared in 1876-77. The estimate of the Divisional officer will therefore be retained.

Actuals for 1876-77	Rs. 2,351
Sanctioned Estimate for 1877-78	4,375
Divisional officer's Regular Estimate for 1877-78	6,025
Conservator's Regular Estimate for 1877-78	5,900
Cuddapah	+ 100
South Arcot	+ 250
Madura	+ 1,000
South Canara	+ 200

103. The total Regular Estimate under this head is Rupees 11,720.

104. I. (e) *Grass and other Minor produce*.—The increase in Cuddapah and South Canara is provided for meeting the charges for collecting specimens, dyes, &c.

105. In South Arcot the decrease is attributable to the diminished revenue caused by famine and drought.

106. *Madura*.—The increase is due for the reasons stated under the corresponding head of Revenue.

107. The estimate will however be reduced to Rupees 1,975.

108. The total Regular Estimate under this head, as revised by the Conservator, is Rupees 5,900.

109. II. *TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS*.—The Government of India not having opened sub-heads to signify separately charges incurred in the collection of revenue from timber, firewood, bamboos, &c., respectively, all charges appertaining to these articles separately provided for according to the former Budget heads have now been blended together under the sanctioned estimate.

110. The total Regular Estimate under this head is Rupees 9,523 and is greater than the sanctioned grant by Rupees 298, and the difference is distributed in the divisions noted in the margin.

111. The decrease in Kurnool, South Arcot, and Tinnevely is owing to the present famine, and in Nilgiris the revenue from timber having been reduced, the charges are likewise curtailed in the same proportion.

112. The increase in Madura is attributable to extra commission payable on the increased revenue estimated under timber and bamboos.

113. In North Coimbatore with the sanction of the Conservator certain temporary establishments were entertained for watching the forests and supervising the collection of revenue. The Deputy Conservator states that operations are carried on departmentally, from May 1877, the contract for removing firewood, &c., having expired; if so, he will explain why these charges have been debited to II. Timber and other Produce removed by Consumers, &c. Pending explanation, the increase will be retained, subject, of course, to transfer to its proper heads.

114. The total Regular Estimate will therefore be the same as the Forest officer's estimates, but a small reduction of Rupees 23 in Kurnool.

115. III. *CONFISCATED DRIFT AND WAIF WOOD*.—The total regular estimate of Forest Officers is Rupees 1,305 against the sanctioned grant of Rupees 1,135; the increase or decrease in the divisions concerned except in Madura and North Coimbatore appears to have been made with reference to the figures entered *per contra* head of revenue. In those two divisions the increase is high and will be reduced to Rupees 145 and 200, respectively.

Actuals for 1876-77	Rs. 525
Sanctioned Estimate for 1877-78	1,135
Divisional Officer's Regular Estimate for 1877-78	1,305
Conservator's for 1877-78	820

116. The total regular estimate as revised by the Conservator of Forests is Rupees 800.

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	...
Divisional Officer's Regular Estimate for 1877-78	...
Conservator's for 1877-78	...

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	...
Divisional Officer's Regular Estimate for 1877-78	...
Conservator's for 1877-78	...

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	36 50
Divisional Officer's Regular Estimate for 1877-78	5 50
Conservator's Regular Estimate for 1877-78	4 00

117. IV. (c).—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT.—Duty on foreign timber.—Nil.

118. (b).—Revenue from shared and private Forest.—Nil.

119. V. RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT.—The regular estimate is the same as the sanctioned estimate, and no remark is therefore called for.

120. VI.—LIVE AND DEAD STOCK.—(a) *Purchase of Cattle*.—The provision of Rupees 750 under the sanctioned estimate is a mistake; for, in reclassifying the sanctioned allotment under the new budget heads, the estimates for Trichinopoly and South Canara for hire of cattle was wrongly included under this sub-head; they will therefore be transferred to I (a) VIII (d), respectively.

121. *North Coimbatore*.—Provision of Rupees 400 is stated to have been made in the regular estimate for purchase of ten pairs of bullocks of the Bhovary floating operations. The Deputy Conservator's explanation is not clear why Government cattle belonging to a particular work in the same division, now discontinued, should be bought. The regular estimate will therefore be struck off.

122. The total regular estimate will therefore be nil.

123. VI (b) *Feed and keep of Cattle*.—The regular estimates of Divisional Officers are the same as sanctioned estimates, except in South Coimbatore, when the regular estimate is entered at Rupees 6,000 against the sanctioned estimate of Rupees 5,000. The increase is due to extraordinary high prices at which provisions are now sold.

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	8,973
Divisional Officer's Regular Estimate for 1877-78	10,000
Conservator's Regular Estimate for 1877-78	11,150

124. In South Canara the Forest Officer provided Rupees 120 under the regular estimate in the absence of sanctioned estimate. This is intended to meet the pay of two graziers of bullocks, which were to be sold when the budget for the current year was submitted. The Divisional Officer says that as there was no prospect of selling them at a fair price, it was necessary to employ men to look after them.

125. The Divisional Officer's regular estimate will be admitted.

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	1,970
Divisional Officer's Regular Estimate for 1877-78	2,000
Conservator's Estimate for 1877-78	1,700

Cuddapah	Rs. 100
Trichinopoly	100
North Coimbatore	70
Nelambur	300
	+ 30

128. The total regular estimate under this head amounts to Rupees 1,700.

129. VII. COMMUNICATIONS AND BUILDINGS.—(a) *Roads and Bridges*.—The Divisional Officers' estimates compared with the sanctioned grant shows a net increase of Rs. 400, and the difference are in North and South Coimbatore Divisions. In the former, it is stated that the repair of the forest road from the foot of the Kariyri Mallai, for a distance of twelve miles, and another small road had been postponed. Hence the saving.

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	4,787
Divisional Officer's Regular Estimate for 1877-78	5,273
Conservator's Estimate for 1877-78	5,770
North Coimbatore	350
South Coimbatore	1,000
	+ 650

130. In South Coimbatore the repair of an old cart-road from Toomacadvoo to Sumnampady, a distance of six miles, is under consideration. The Deputy Conservator states that if the work is done in the current year, there will be a saving in cart-hire of about 2,500. The estimate is approved.

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	4,400
Divisional Officer's Regular Estimate for 1877-78	3,600
Conservator's Estimate for 1877-78	2,600

Kurnool	+ 12
South Coimbatore	+ 500
Nalgonda	+ 2,000
South Canara	+ 570

131. VII. (b) *Buildings*.—The total regular estimate of the Divisional Officers amounts to Rupees 2,002 against the sanctioned grant of Rupees 3,000, and the variations are as shown in the margin.

132. In Kurnool, the increase is not explained and it will therefore be omitted.

133. *South Coimbatore*.—The increase is due to the high cost at which cooly labor is obtained from the plains, in the absence of Kaders, as well as to the dearth of materials such as coconut leaves, &c.

134. The Divisional Officer's estimate will be accepted.

135. *Nalgonda*.—In this division a sum of Rupees 2,000 was sanctioned for the construction of a building in Mudumallai, but as the present season is too unhealthy to admit of workpeople sojourning in the forest, and the cost of material and labor heavy, the work was postponed. Hence the saving.

136. *South Canara*.—The Deputy Conservator provided Rupees 550 under the Regular Estimate for certain important charges noted in the margin, and it will be retained with a reduction of Rupees 50, for which no particulars were furnished.

137. VII. (c) *Other Works*.—The total regular estimate under this head is greater than the sanctioned grant by Rupees 150, and the increase is in South Arcot where repairs of depot-walking partially destroyed by the late heavy rains are necessary.

138. The estimates of other divisions are the same as the sanctioned grant.

139. VIII. DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS.—(a) *Demarcation*.—There is no difference between the sanctioned and the regular estimates. Out of Rupees 5,000 sanctioned by the Government of India in their Order, embodied in G.O., dated 24th February 1877, No. 823, there is still a sum of Rupees 950 not provided for any particular division; this will remain added to the total of distributed allotments.

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	7,892
Divisional Officer's Regular Estimate for 1877-78	9,500
Distributed allotments	9,500
Total provision not allotted for any particular division	950
Total grant	10,450

140. VIII. (b) *Compensation for Land and Rights*.—The only increase that appears under this head is in North Coimbatore Division, where the depot site at Mertapoliyam is claimed by a ryot, and it is therefore necessary that compensation for 2 acres, at Rupees 50 each, be paid to him as suggested by the Collector.

141. VIII. (c) *Survey and Working Plans*.—The regular estimates of the Divisional Officers are the same as the sanctioned grant, and no remark is therefore called for.

142. (d) *Plantations*.—The Divisional Officers' total regular estimate is Rupees 37,582 against the sanctioned grant of Rupees 32,405; the increase is spread in the divisions noted in the margin.

Actuals for 1876-77	Rs.
Sanctioned Estimate for 1877-78	32,250
Divisional Officer's Regular Estimate for 1877-78	37,582
Conservator's Regular Estimate for 1877-78	31,300
Cuddapah	550
South Arcot	300
Madura	120
Tinnevely	600
North Coimbatore	+ 500
South Coimbatore	+ 50
Salem	+ 3,500
South Canara	+ 200

143. The decrease in Cuddapah and Madura was not explained; it is evidently due to diminished operations owing to continual drought.

144. In South Arcot the increase was not explained, and will therefore be struck off.

145. *Tinnevely*.—The increase as well as the cost is properly debitable to VIII (c) *Other Works*; the sanctioned allotment and the regular estimate will therefore be struck off, and transferred to that head.

146. The increases in North and South Coimbatore and Nelanbur Divisions were not explained, and will therefore be struck off.

147. In Salem the Deputy Conservator estimates the increase for the upkeep of the fuel reserves and their temporary establishments, and for the reasons stated against Tinnevely the amount will be transferred to VIII (f).

148. *South Canara*.—The Forest Officer provided Rupees 200 for the conservancy of Parappa Teak plantation, for which no allotment was made in the current year's budget. The estimate will be accepted.

149. The total regular estimate as revised by the Conservator of Forests, with small reductions in certain divisions, is Rupees 31,300.

150. VIII. (c) *Protection from Fire*.—The Divisional Officer's regular estimate shows an increase of Rupees 850 compared with the total sanctioned grant under this head, and the variations are as shown in the margin.

Actuals for 1876-77	...	...	...	...	...
Sanctioned Estimate for 1877-78	...	...	...	...	...
Divisional Officer's Regular Estimate	...	...	...	...	...
Estimate for 1877-78	...	...	...	...	...
Kernool	...	...	...	...	...
Madura	...	...	...	...	...

152. The increase in Madura is erroneous, for the Deputy Conservator provided for the temporary establishments required for the tank-beds and fuel reserves under this head, although the sanctioned grant was transferred to VIII (f). The Divisional Officer's regular estimate will therefore be reduced to Rupees 50 and the difference transferred to the next sub-heads.

153. The reductions in South Coimbatore and South Canara were made with reference to actual requirements for the year.

154. The Conservator's regular estimate will therefore amount to Rupees 6,000.

155. VIII. (j) *Other Works*.—The total regular estimate of the Divisional Officers, compared with the sanctioned grants, shows a decrease of Rupees 2,310. The differences are in the divisions marginally noted.

Actuals for 1876-77	...	...	...	...	...
Sanctioned Estimate for 1877-78	...	...	...	...	...
Divisional Officer's Regular Estimate for 1877-78	...	...	...	...	...
Conservator's Estimate for 1877-78	...	...	...	...	...
South Arcot	...	...	...	...	...
Madura	...	...	...	...	...
North Coimbatore	...	...	...	...	...
Salem	...	...	...	...	...
South Canara	...	...	...	...	...

regular estimate in Salem and Tinnevely, respectively, for reasons stated in paragraphs 147 and 145, and the increase in Nelanbur was not explained, and will be struck off.

158. The savings in other divisions are small and no remark is necessary.

159. The total regular estimate under this head is Rupees 11,200.

Actuals for 1876-77	...	...	...	...	...
Sanctioned Estimate for 1877-78	...	...	...	...	...
Divisional Officer's Regular Estimate for 1877-78	...	...	...	...	...
Conservator's Regular Estimate for 1877-78	...	...	...	...	...

Actuals for 1876-77	...	...	...	...	...
Sanctioned Estimate for 1877-78	...	...	...	...	...
Divisional Officer's Regular Estimate for 1877-78	...	...	...	...	...
Conservator's Estimate for 1877-78	...	...	...	...	...

Actuals for 1876-77	...	...	...	...	...
Sanctioned Estimate for 1877-78	...	...	...	...	...
Divisional Officer's Regular Estimate for 1877-78	...	...	...	...	...
Conservator's Regular Estimate for 1877-78	...	...	...	...	...

163. The Divisional Officer's regular estimates are accepted.

164. The total regular estimate under all heads as submitted by Divisional Officers is Rupees 2,12,369 against the sanctioned grant of Rupees 2,00,000.

Receipts	...	...	...	...	...
A, Conservancy and Works	...	...	...	...	...
B, Establishment	...	...	...	...	...
Total	...	...	...	...	...

165. The total estimate as revised by the Conservator is Rupees 1,90,000; adding the total establishment charges, the total expenditure amounts to Rupees 4,15,000; and this, compared with the total regular estimate of receipts under all heads, leaves a surplus of Rupees 25,000, which is satisfactory.

CHAPTER III.

160. RECEIPTS.—I TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY. (a) *Timber*.—In preparing the Budget Estimate of Receipts, the Conservator of

Actuals for 1876-77	...	...	...	...	...
Budget Estimate for 1877-78	...	...	...	...	...
Forest Officer's Regular Estimate	...	...	...	...	...
Conservator's do.	...	...	...	...	...
Forest Officer's Budget Estimate for 1876-77	...	...	...	...	...
Conservator's Budget Estimate for 1878-79	...	...	...	...	...

167. The total budget estimate of the Divisional Officers under this head is Rupees 2,23,289, and is about 45 per cent. greater than the sanctioned estimate of the current year. The Divisional Officers of Tinnevely, South Coimbatore and Wynad have estimated the revenue under this head much greater than the actuals of 1876-77, and the sanctioned estimate of the current year could warrant.

168. The subjoined statement shows the details of timber likely to be sold in the several forest divisions which are worked departmentally; the Forest Officers in charge of Gumsur and Madura forests have not furnished the necessary particulars to exhibit their estimates in this statement:—

Description of Timber, &c.	Divisions	Quantity likely to be sold.	Rates.	Amount.
Teak	North Coimbatore	242 c. feet.	1 2 0	272
	South Coimbatore	10,000 "	3 0 0	30,000
	Do.	5,000 "	3 0 0	15,000
	Do.	5,000 "	2 0 0	10,000
	Nilgiris	6,000 "	0 7 3	7,000
	Do.	1,000 "	1 8 0	1,500
	Do.	20,000 "	2 0 0	40,000
	Nelanbur	5,000 "	1 0 0	5,000
	Cuddapah	533 tons.	15 0 0	8,000
	North Arcot	Not given	...	1,500
Redwood	North Coimbatore	1,359 c. feet.	1 2 0	1,529
Rosewood	Do.	9,191 "	1 4 0	11,489
	South Coimbatore	400 logs.	20 0 0	8,000
Vegay	North Coimbatore	525 c. feet.	0 14 0	459
	Do.	1,092 "	1 2 0	1,228
Reserved Timber	Tinnevely	2,000 "	1 3 0	4,625
	Do.	2,000 "	1 2 0	4,625
Wrought Junglewood	Do.	600 bandy-loads.	20 0 0	12,000
	Do.	150 "	7 0 0	4,050
Unwrought do.	Do.	300 "	10 0 0	4,000
	South Arcot	6,000 c. feet.	0 10 8	7,000
Timber	South Coimbatore	...	...	...
	Salem	1,500 "	0 14 9	4,500
	Do.	2,000 "	0 14 3	4,500
	Do.	1,000 "	0 14 0	4,500
	Do.	500 "	0 14 0	4,000
	South Canara	10,667 "	0 6 0	9,000
	Wynad	6,000 "	1 8 0	900
	Do.	900 "	1 0 0	4,500
	Do.	4,500 "	2 0 0	2,600
	Do.	3,466 "	...	637
Junglewood	North Coimbatore	1,274 "	0 8 0	7,500
Saplings and thinnings	Nelanbur	25,000 "	0 5 0	7,500
	Do.	20,000 number	0 6 0	3,000
Not stated	Palghat	540 candies	7 0 0	3,000
Total				2,19,789
Add revenue of Gumsur and Suvadiah and Madura for which particulars not given.				3,500
Grand Total				2,23,289

169. From the above it will be observed that in certain divisions the different descriptions of timber likely to be sold are not entered separately. The rates at which Teak is estimated to be sold are different, and they vary, it is presumed, according to the distance of transport, cost of supervision, &c.

170. The subjoined statement will show the sanctioned and regular estimates of the current year compared with the Divisional Officers' Budget estimate.

Divisions.	Sanctioned Estimate.	Regular Estimate as revised by the Conservator.	Divisional Officer's Budget Estimates for 1878-79.	Conservator's revised Budget Estimate for 1878-79.
	RS.	RS.	RS.	RS.
Gunsur	1,500	2,000	2,000	2,000
Cuddapah	8,500	2,500	8,000	5,000
North Arcot	1,500	...	1,500	1,500
South Arcot	3,700	2,000	4,000	4,000
Madura	3,200	1,200	1,500	1,500
Tinnevely	6,636	9,500	20,675	10,000
North Coimbatore ...	10,000	4,000	15,614	10,000
South Coimbatore ...	30,000	45,000	70,000	40,000
Nilgiris	50,000	57,000	45,500	48,500
Salem	5,200	2,500	4,500	4,500
South Canara	5,000	5,000	4,000	4,000
Wynaad	5,000	5,000	20,000	12,000
Nelambur	20,000	20,000	20,000	20,000
Palghat	3,200	2,000	3,000	3,000
Total ...	1,53,456	1,57,700	2,23,280	1,66,000

171. *Cuddapah*.—The Deputy Conservator estimates Rupees 8,000 under this head by the sale of Redwood; as no proofs of securing a better market are forthcoming; the estimate will be reduced to Rupees 5,000.

172. *Tinnevely and North Coimbatore*

Tinnevely.	RS.
1874-75	2,327
1875-76	4,321
1876-77	4,983

The Divisional Officers concerned have not explained how they calculate such a large revenue in their divisions; they will therefore be reduced to Rupees 10,000, which is nearly equal to the regular estimate of the current year of Tinnevely and the sanctioned estimate of North Coimbatore.

173. The actuals of Tinnevely for the past years have not been satisfactory.

174. *South Coimbatore*.—In this division heavy estimates as usual are entered, although the actuals of the past few years have continued to fall much short of the estimated revenue.

50 loads of curved Teak at 50 cubic feet each, 2,500 cubic feet at Rupees 3 per cubic foot...	7,500
5,000 cubic feet of Teak to the Gun Carriage manufactory at Rupees 2 per cubic foot	10,000
5,000 cubic feet of Teak to the Bombay Marine at Rupees 3	15,000
200 Rosewood logs at Rupees 20	4,000
Sundry sales to private parties	3,500
Total ...	49,000

The Divisional Officer in submitting the detail of his estimate enters the quantity of trial shipment to Her Majesty's dockyard at 200 loads or 10,000 cubic feet, while, in the Secretary of State's despatch, recorded in G.O., dated 4th May 1875, No. 800, only 50 loads are specified. In G.O., dated 27th May 1876, No. 699, which contains the Conservator's application to Government for obtaining sanction for transfer of funds that might be met from savings under other heads should the preparation and transport take place before the close of the current official year only 50 loads are mentioned; 200 loads entered by the Forest Officer in the budget is evidently as mistake.

175. The Conservator is of opinion that even the other estimates are high, and will therefore revise the whole estimate at Rupees 40,000, as shown in the margin.

176. *Wynaad*.—The Deputy Conservator estimates a revenue of Rupees 20,000 as per particulars shown in the margin. The quantities estimated to be sold at Sultan's Battery and Mysore frontier depend much upon the anticipated demand for the Mysore Railway. As it is not yet decided when the railway will be opened these two items will be scored out. Moreover, the rates estimated are very low and not likely to be profitable. As the success of sales in Calicut has not yet been tried, the quantity estimated to be disposed of there will be reduced to 1,000 cubic feet.

177. The total budget estimate under this division, as now revised, will be Rupees 12,000.

178. The estimates in other divisions are fair and will be retained.

179. The total budget estimate under this head as revised by the Conservator of Forests is Rupees 1,66,000.

180. *I-(b) Firewood and Charcoal*.—The Divisional Officers' total estimates amount to Rupees 9,550, and with the exception of the North Arcot Forest Officer, the other officers have furnished details of quantities and rates of firewood and charcoal likely to be sold as shown below:—

Divisions.	Explanation or Particulars of Sales.	Amount.
		RS.
Madura	Firewood, 251 handy-loads at Rupees 2	500
North Coimbatore ...	Sale of loppings and rejected wood, &c.	500
	Fuel, 100 tons for supply to the Jail Department and Cotton Cleaning Co., at Rupees 6-8-0 per ton	650
Nilgiris	1,000 handy-loads, at Rupees 3 per load	3,000
Tinnevely	Charcoal, 150 handyloads, at Rupees 6	900
	Add revenue of North Arcot for which particulars not given.	5,550
	Grand Total ...	9,550

181. From the above it will be observed that the selling rates of firewood per handy-load in Madura is entered at Rupees 2 per load, while Rupees 2-8-0 were estimated in the current year's budget. The Deputy Conservator is requested to explain the difference, pending which the Forest Officer's estimate will be raised to 1,100 in round numbers. The rate in Nilgiris is high, owing to the difficulty and the consequent high cost of carriage. The other Divisional Officers' estimates are on the whole fair and will be accepted.

182. The total budget estimate as revised by the Conservator is Rupees 9,650.

183. *I-(c) Bamboos*.—The total budget estimate under this head is Rupees 1,912 against the current year's sanctioned estimate of Rupees 9,044.

184. The Divisional Officers of Tinnevely and Wynaad have not stated what quantities of bamboo will be sold on the rates anticipated, and the particulars entered in the margin are for North Coimbatore and Salem. In the former, only the estimated value of bamboos required on indent by the Superintendent of the Coimbatore Jail is entered, but as the actuals of 1876-77 have amounted to Rupees 1,487, the Divisional Officer's estimate may be raised to Rupees 1,000, which will also include sale to public and supply to other departments.

185. *Salem*.—Owing to the abolition of the bamboo depot in Salem, this small revenue is estimated from the supply likely to be made in the Public Works Department and other departments. The estimate will be accepted with a slight increase, making the total into Rupees 500.

186. The total budget estimate as revised by the Conservator of Forests amounts to Rupees 2,450.

	RS.
Actuals for 1876-77	41,568
Sanctioned Estimate for 1877-78	42,000
Regular Estimate for 1877-78	53,950
Divisional Officers' Budget Estimate for 1878-79	26,000
Conservator's Budget Estimate for 1878-79	21,000

187. I-(d) *Sandalwood*.—The subjoined statement shows the particulars of the quantity and rates of selling price per maund of Sandalwood estimated to be disposed of next year.

Divisions.	Particulars.	Forest Officers' Estimate.	Conservator's Estimate.
South Arcot	600 maunds, at an average rate of 5 Rs. per maund	3,000	...
North Coimbatore	2,000 maunds of Sandalwood roots, at Rupees 5-8-0 per maund	11,000	...
Nilgiris	500 maunds, at Rupees 7 per maund	3,500	...
Salem	1,500 do. at Rupees 5 per maund	7,500	...
		25,000	...
	Add revenue of North Arcot, for which particulars not given	1,000	...
	Grand Total	26,000	...

188. From the above it will be observed that the total receipts estimated under this head are Rupees 26,000 against the sanctioned estimate of Rupees 42,000 of the current year. This large decrease is attributable to orders having been issued by the Conservator of Forests to restrict felling as the Sandalwood tracts require rest.

189. The selling rates are fair, and the Divisional Officers' figures are accepted.

190. I-(e) *Grass and other minor produce*.—The subjoined statement shows the quantities and description of minor produce estimated to be collected and sold departmentally.

Description of Forest Produce.	Divisions.	Quantity likely to be sold.	Rates.	Amount.	Total.
Honey, barks, dyes, bees-wax &c.	South Arcot	960 Maunds	RS. A. P. 0 10 0	600	750
Cardamoms	Do.	200	0 6 0	150	
Honey	Tinnevely	200 Tolams	20 0 0	4,000	
Gall-nuts	Do.	700 Measures	1 0 0	700	
Wax	Do.	1,500 Tolams	0 8 0	800	
Damper	Do.	16	12 0 0	192	
Avadim bark	Do.	15	1 8 0	24	
Vembadam	Do.	15 Bandies	20 0 0	300	
Gall-nuts, Scapnuts, Tagaray seeds &c.	Do.	160 Tolams	3 0 0	300	
Sale of Eucalyptus seeds	Madura			4,000	0,316
Cardamoms	Nilgiris	.....	.....	100	
	Wynaad	.....	.....	1,500	
	Total			12,600	

191. From the above it will be observed that the rate per tolam of Cardamoms, estimated under Tinnevely, is greater than the rate sanctioned in the current year's budget by Rupees 5. With reference to the ruling prices of this article which will not be much altered later on, the Conservator will reduce the rate to 16 Rupees per tolam.

192. The rates of sale of other minor produce seem fair and will be retained.

193. The estimate for Tinnevely will therefore be Rupees 5,500 in round numbers.

194. The estimates of other divisions are accepted.

195. The budget estimate under this head as revised by the Conservator of Forests is Rupees 11,850

196. II. *TIMBER OR OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS*.—(a) *Timber*.—The Forest Officer's total budget estimate under this head is Rupees 68,600, and is greater than the Conservator's regular estimate by Rupees 17,600.

197. The subjoined statement shows the description and quantities of timber removed on payment of seigniorage.

Description of Timber.	Division	Quantity likely to be sold.	Rate.	Amount.
Teak trees	Nilgiris	20 trees	RS. A. P. 5 0 0	100
Reserved wood	Madura	100 bundy-loads	5 0 0	500
Reserved timber, 1st class (Round)	Do.	150 do.	4 0 0	600
Do. do. (Adzed)	Do.	250 do.	7 8 0	1,760
Do. do. (Sawn)	Do.	45 do.	10 0 0	450
Do. 2nd class (Round)	North Coimbatore	115 do.	3 0 0	345
Do. do. (Adzed)	Do.	185 do.	4 8 0	232
Do. do. (Sawn)	Do.	3 do.	6 0 0	18
Do. 3rd class (Round)	Do.	37 do.	2 0 0	74
Do. do. (Adzed)	Do.	4 do.	3 0 0	12
Unreserved timber	South Arcot	12,220 cubic feet	0 0 10	1,000
	North Coimbatore	287 cart-loads	1 0 0	287
	Do.	40 bundy-loads	0 2 0	80
Blackwood	Nilgiris	8 bundy-loads	5 0 0	40
Vengay trees	Do.	40 do.	5 0 0	200
Kulkarnijes	Do.	14 do.	6 0 0	70
Crooked saplings	Palghat	100 do.	5 0 0	500
Junglewood	Nilgiris	200 do.	3 0 0	600
Wrought Junglewood	Tinnevely	800 bundy-loads	2 0 0	1,200
Unwrought do.	Do.	100 do.	1 0 0	600
Do. do.	Madura	2,000 do.	1 0 0	2,000
Timber of all descriptions	Cuddapah	54,000 cubic feet	At various rates between Rupees 1 to 12 per cart-load.	6,000
	Total			16,800
	Add revenue of Gumsur, Godavery, Kurnool, North Arcot, South Coimbatore, and Salem, for which particulars not given			1,500
	Grand Total			68,600

	RS.
Kurnool	11,500
North Coimbatore	1,500
Salem	2,000
Palghat	1,700

198. The important variations between the regular and budget estimates are in the divisions noted in the margin.

199. *Kurnool*.—This is a division which is solely worked under the license system, and as it is believed by the Divisional Officer that the country will be restored to good condition by 1878-79, and people scattered about in other districts will return to their native places, the revenue was estimated at an increase compared with the results of the current year. The revenues of this division for the past three years are as shown in the margin.

	RS.
1874-75	24,938
1875-76	26,930
1876-77	9,513

200. The Conservator is of opinion that the agricultural population of these famine-stricken districts who are large buyers of wood will not perfectly be restored to their former condition till the elapse of two years at the least. The revenue of this division will therefore be reduced to Rupees 10,000. For the same reason the revenue under Cuddapah will be admitted at Rupees 6,000 without any increase.

201. *North Coimbatore*.—The increase in this as well as in Salem is chiefly due to reasons urged by the Forest Officer under Kurnool. It is also stated that in North Coimbatore, Atchu and other junglewood trees belonging to forests hitherto worked departmentally will be opened to the public. This will, with effective supervision, improve the revenue likewise.

202. *Palghat*.—The decrease in this division is owing to limited felling operations that will be permitted.

203. The estimates of other divisions are fair and will be retained.

204. The Conservator's revised Budget Estimate under this head is Rupees 62,600.

Actuals for 1876-77	Rs. 95,917	205. II (b) <i>Firwood and Charcoal</i> .—The
Sanctioned Estimate for 1877-78	97,000	total estimate of the Divisional Officers amounts
Divisional Officer's Budget Estimate for 1878-79	1,01,000	to Rupees 1,01,000, and, compared with the
Conservator's Budget Estimate for 1878-79	1,01,620	current year's Regular Estimate, shows a small
Kurnool	1,000	increase, which is chiefly spread in the divisions
Cuddapah	4,000	noted in the margin.
Trichinopoly	2,000	200. The subjoined statement shows the
Madura	1,500	particulars of the quantities and rates of fire-
Tinnevely	1,000	wood and charcoal likely to be removed under
		the license system :—

Description of Fire-wood and Charcoal.	Divisions.	Quantity likely to be sold.	Rate.	Amount.
Engine firewood	Cuddapah	12,054 tons	Rs. 1 0 0	27,000 0 0
Do.	Madura	1,000 tons	per 100 lbs. 2 4 0	2,500 0 0
Do.	Salem			16,000 0 0
Firewood	North Coimbatore	13,337 cart-loads	0 6 0	5,001 6 0
Do.	Do.	450 bullock-loads	0 1 6	42 3 0
Do.	Do.	2,150 donkey-loads	0 1 0	134 6 0
Do.	Do.	55,542 head-loads	0 0 3	1,508 0 0
Do.	Nilgiris	2,000 cart-loads	2 0 0	4,000 0 0
Do.	Do.	600 do.	1 10 0	820 0 0
Do.	Do.	450 do.	1 8 0	690 0 0
Do.	Do.	2,400 do.	1 4 0	8,000 0 0
Do.	Do.	28,000 head-loads	0 1 0	1,700 0 0
Do.	Do.	2,000 bullock-loads	0 3 0	200 0 0
Do.	Cuddapah	6,000 bundles	0 8 0	2,250 0 0
Do.	South Arcot	1,800 bandy-loads	0 6 0	600 0 0
Do.	Trichinopoly	780 tons	2 12 0	2,000 0 0
Do.	Tinnevely	2,000 bandy-loads	1 8 0	3,000 0 0
Thunings	Do.	2,000 do.		500 0 0
Firewood	Do.	10,027 do.	0 6 0	4,000 0 0
Do.	Madura	18,800 do.	0 6 0	7,000 0 0
Do.	Salem			4,000 0 0
Do.	Palghat			2,200 0 0
Charcoal	Cuddapah	8,000 parabs	0 1 6	750 0 0
Do.	South Arcot	267 bandy-loads	1 8 0	400 0 0
Do.	Tinnevely	1,637 do.	1 3 0	2,500 0 0
Do.	Madura	470 do.	1 8 0	700 0 0
Do.	North Coimbatore	23 cart-loads	1 8 0	42 0 0
Do.	Do.	4,373 head-loads	0 1 0	272 1 0
Do.	Nilgiris	1,500 head-loads	0 4 0	350 0 0
Add revenue of Gurnoor, Godavery, Kurnool, North Arcot, and South Coimbatore, for which particulars not given				93,230 0 0
				7,800 0 0
Grand Total				1,01,000 0 0

207. The increase in Kurnool is, for reasons stated, under II (a). The decrease in Cuddapah was not explained; it is evidently due to less engine fuel that will be consumed by locomotive engines than what has been supplied during the current year owing to heavy-grain traffic on the North-West Line. The Forest Officer's estimate will be accepted with a small increase of Rupees 620.

208. In Trichinopoly the Deputy Conservator intends to work the Panjathunghy Reserve on contract system.

209. The Forest Officer of the Madura Division reports that he intends to supply the Railway Company with engine fuel through a contractor, as departmental operations will not pay. Hence the increase.

210. No explanation is furnished for the increase in Tinnevely, and will therefore be struck off. The total Budget Estimate under this head as revised by the Conservator is Rupees 1,00,620.

211. II. (c) "*Bamboos*."—The total estimate according to Forest Officers' statements amount to Rupees 23,260, and is greater than the Conservator's Regular Estimate by Rupees 4,260.

212. The Forest Officers in charge of the divisions noted in the margin* have not furnished particulars showing the quantities likely to be removed or rates likely to be realised, and the following statement shows the particulars for the rest :—

Actuals for 1876-77	Rs. 27,573
Sanctioned Estimate for 1877-78	23,000
Regular do. do.	19,000
Divisional Officer's Budget Estimate for 1878-79	23,250
Conservator's do. do.	22,360

* Kurnool, North Arcot, South Coimbatore, and Salem.

Description of Bamboos.	Divisions.	Quantities likely to be sold.	Rate.	Amount.
Darbous	Cuddapah	2,000 bundles	Rs. 0 8 0	Rs. 1,600 0 0
Do.	South Arcot	1,200 do.	0 13 4	1,000 0 0
Do.	Tinnevely	2134 do.	0 12 0	160 0 0
Full bamboos	Madura	1,200 do.	1 0 0	1,200 0 0
Split do.	Do.	200 do.	1 8 0	300 0 0
Plain bamboos	North Coimbatore	2,143 cart-loads	1 0 0	2,143 0 0
Do.	Do.	537 bullock-loads	0 3 0	157 0 0
Do.	Do.	378 donkey-loads	0 1 6	35 0 0
Do.	Do.	21,291 head-loads	0 1 0	1,331 0 0
Split bamboos	Do.	49 cart-loads	2 0 0	80 0 0
Do.	Do.	90 bullock-loads	0 6 0	34 0 0
Do.	Do.	207 donkey-loads	0 3 0	39 0 0
Do.	Do.	9,148 head-loads	0 2 0	1,181 0 0
Bamboos	South Canara	No. 66,700	15 0 0	1,000 0 0
Do.	Palghat		per 1,000	100 0 0
Add revenue of Kurnool, North Arcot, South Coimbatore, and Salem, for which particulars not given				9,750 0 0
Grand Total				23,260 0 0

213. The increase in Kurnool is, for reasons explained, under II (a); but as the estimate is high, it will be reduced to Rupees 2,000.

214. The estimate under Tinnevely will be raised to Rupees 200 with reference to the Regular Estimate of the current year. The variations in other divisions are small, and the Divisional Officer's estimates will be accepted.

215. The total estimate as revised by the Conservator under this head amounts to Rupees 22,300.

216. II. (d) *Grazing and Fodder Grass*.—The revenue appears only in the divisions noted in the margin.*

217. The estimate under Kurnool is much greater than the actuals of 1876-77, and, in the absence of explanation as to the cause of the increased provision, the estimate will be reduced to Rupees 500.

218. In Trichinopoly the Deputy Conservator states that cattle will be let into some of the older plantations where the trees are large enough to be safe from damage; this method of farming out grazing rights commends itself, and the Conservator is of opinion that the estimated revenue will be realized, as the actuals of 1876-77 have amounted to Rupees 1,335.

219. No explanation having been furnished by the Forest Officer of South Coimbatore for the provision under this head, the amount will be struck off.

220. The total Budget Estimate under this head as revised by the Conservator amounts to Rupees 2,250.

221. III. (e) "*Other Minor Produce*."—The total Budget Estimates of Divisional Officers amount to Rupees 25,570, and this, compared with the Regular Estimate, shows an increase of Rupees 2,870; the variations are in the divisions noted in the margin. The subjoined statement shows the description and quantities of minor produce estimated to be collected and removed under the license system :—

Actuals for 1876-77	Rs. 25,217
Sanctioned Estimate for 1877-78	25,330
Regular do. do.	25,370
Divisional Officer's Budget Estimate for 1878-79	25,000
Conservator's do. do.	
Godavery	Rs. 100
Cuddapah	80
North Arcot	200
South Arcot	50
Madura	500
Tinnevely	720
North Coimbatore	800
South Canara	600
Palghat	120

Description of Produce.	Divisions.	Quantity likely to be sold.	Rate.	Amount.
Soman bark	Cuddapah...	250 bandies ...	Rs. 3 0 0	750
Barks	South Arcot ...	867 do ...	0 12 0	650
Thatching grass ...		800 bandy-loads ...	0 4 0	200
Manure shrubs ...		400 do. ...	0 4 0	100
Korai grass	Tinnevely ...	.....	.....	100
Dye-roots ... ..		.....	.....	200
Babool pods ... ..		.....	.....	20
Avarai ... ..		.....	.....	
Thamma and Thungadu				
barks	Cuddapah...	250 bandy-loads ...	1 0 0	250
Karuvula fruits	Madura ...	.....	.....	500
Avarani bark	North Coimbatore ...	470 cart-loads ...	0 12 0	313
Do.	Do. ...	1,520 head-loads ...	0 0 6	47
Vambudum bark	Do. ...	20 cart-loads ...	5 0 0	100
Do.	Do. ...	300 head-loads ...	0 5 4	100
.....	Palghat ...	.....	.....	200
Add revenue of Godavery, North Arcot, South Coimbatore, and Salem, for which particulars not given				21,900
Grand Total				25,570

222. From the above it will be observed that the Divisional Officers of Godavery, North Arcot, South Coimbatore, and Salem have not furnished particulars of the description and quantity, &c., of these divisions, the largest revenue estimated is in Salem, where rent of tamarind trees is collected and credited to forests. No reduction in this estimate is necessary, as the actuals of the preceding years have always been satisfactory.

Salem Rupees 20,000.

223. In Madura the Deputy Conservator estimates Rupees 500 from the sale of contract for collecting Karuvula fruits. The estimate appears to be high, and will be reduced to Rupees 200.

224. The increased estimate against Tinnevely seems reasonable, and the Forest Officer's figures will be retained. With reference to the actuals for 1876-77, the increase in North Coimbatore will be accepted, while the estimate in South Coimbatore be reduced to Rupees 330.

225. The total Budget Estimate according to Conservator's revision is Rupees 25,000.

226. III *Confiscated Drift and Waif Wood*.—The only item of the Forest Officer's estimates that requires revision is the estimate under Kurnool, where Rupees 3,000 is entered. With reference to the actuals of 1876-77, the estimate can be reduced to Rupees 1,000. The revised Budget Estimate under this head will be Rupees 3,650.

Actuals for 1876-77	Rs. 2,800
Sanctioned Estimate for 1877-78	3,650
Regular Estimate for 1877-78	3,650
Divisional Officer's Budget Estimate for 1878-79	3,650
Conservator's Budget Estimate for 1878-79	3,650

Actuals for 1876-77	Rs. ...
Sanctioned Estimate for 1877-78	...
Regular Estimate for 1877-78	...
Divisional Officer's Budget Estimate for 1878-79	...
Conservator's Budget Estimate for 1878-79	...

Actuals for 1876-77	Rs. ...
Sanctioned Estimate for 1877-78	...
Regular Estimate for 1878-79	...
Divisional Officer's Budget Estimate for 1878-79	...
Conservator's Budget Estimate for 1878-79	...

227. IV. REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT.—(a) *Duty on Foreign Timber and other Produce.* (b) *Revenue from Shared and Private Forests*—Nil.

228. V. MISCELLANEOUS—(a) *Fines and Penalties*.—The only Budget Estimate under this head is in Godavery, where Rupees 50 is provided. As remarked by the Conservator of Forests in the explanatory note of the current year's budget, the provision for fines for such a small establishment as that in the Godavery Forest Division is unnecessary.

Actuals for 1876-77	Rs. 50
Sanctioned Estimate for 1877-78	50
Forest Officer's Regular Estimate for 1877-78	50
Conservator's Budget Estimate for 1877-78	50
Forest Officer's Budget Estimate for 1878-79	50
Conservator's Budget Estimate for 1878-79	50

229. (b) *Refunds.* (c) *Other Sources*.—The Divisional Officer's estimates are accepted.

Actuals for 1876-77	Rs. 2,117
Sanctioned Estimate for 1877-78	1,350
Forest Officer's Regular Estimate for 1877-78	1,350
Conservator's Budget Estimate for 1877-78	1,350
Forest Officer's Budget Estimate for 1878-79	1,350
Conservator's Budget Estimate for 1878-79	1,350

230. The total Budget Estimate under all heads as revised by the Conservator is Rupees 24,000, against the sanctioned estimate of Rupees 4,50,000 of the current year.

CHAPTER III.

A. "CONSERVANCY AND WORKS."

231. I. *TIMBER AND OTHER PRODUCE REMOVED FROM THE FOREST BY GOVERNMENT AGENCY*

—(a) *Timber*.—The estimated cost of timber operations under this head as calculated by Divisional Officers amounts to Rupees 6,201.

Actuals for 1876-77	Rs. 72,876
Sanctioned Estimate for 1877-78	72,876
Regular Estimate for 1877-78	67,400
Divisional Officer's Budget Estimate for 1878-79	88,201
Conservator's do. do.	60,000

232. Officers in charge of Gurnsur and Wynaad have not furnished information regarding the quantity and descriptions of timber proposed to be felled as well as the rates of cost, and the following statement exhibits the particulars for the rest:—

Division.	Description of Timber.	QUANTITY.		RATE OF SAVING.		CARTING OR FLOORING.		Total.	Charge of Supervision.	Total.	Grand Total.
		Log.	Cubic Feet.	Per log or cubic foot.	Amount.	Per log or cubic foot.	Amount.				
South Aricot ..	Jungle wood ..	..	4,000	Rs. A. P. 0 6 0	Rs. A. P. 1,800 0 0	..	..	9,000 0 0	..	2,600 0 0	Rs. A. P. 2,600 0 0
Madura ..	Rose wood ..	..	1,000	0 8 0	600 0 0	..	..	1,875 0 0	..	1,375 0 0	460 0 0
Tinnevely ..	Do.	..	4,300	0 11 0	1,375 0 0	..	..	1,750 0 0	..	1,750 0 0	..
.....	Wrought Jungle Wood ..	..	2,000	0 14 0	1,750 0 0	..	..	8,400 0 0	..	8,400 0 0	..
.....	Do.	..	850	14 0 0	8,400 0 0	..	..	..	..	..	13,888 0 3
.....	Bany ..	..	15,212	2 12 0	412 8 0	..	..	..	..	..	..
.....	Unwrought Tak ..	..	100	..	..	..	..	..	..	..	..
.....	Do.	..	Partly kashy	..	..	..	..	..	..	..	..
.....	Do.	..	500	6 8 0	1,000 0 0	..	..	1,500 0 0	..	1,500 0 0	..
.....	Do.	..	Partly kashy	..	..	..	..	..	..	..	..
North Coimbatore ..	Timber ..	Nil.	1,000	..	..	..	..	..	..	..	..
South Coimbatore ..	Do.	1,000	..	..	..	..	..	..	..	..	..
.....	Do.	1,000	..	..	..	..	..	..	..	..	..
.....	Do.	200	..	..	..	..	..	..	..	..	..
.....	Do.	2,000	..	..	..	..	..	..	..	..	..
Higgins ..	Timber (Tak) ..	20,000	..	..	..	..	..	..	..	..	..
Salern ..	Jungle Wood ..	1,000	..	0 5 0	750 0 0	..	..	16,500 0 0	..	16,500 0 0	..
.....	Do.	3,000	..	0 11 0	1,275 0 0	..	..	750 0 0	..	750 0 0	..
.....	Do.	1,000	..	0 10 0	825 0 0	..	..	1,375 0 0	..	1,375 0 0	..
.....	Do.	500	..	0 10 0	312 8 0	..	..	625 0 0	..	625 0 0	..
South Canara ..	Timber ..	10,597	..	..	..	..	..	2,000 0 0	..	2,000 0 0	..
Chambur ..	Teak Saplings ..	30,000	..	0 0 4	212 0 0	..	..	312 8 0	..	312 8 0	..
.....	Do.	25,000	..	..	..	..	..	2,000 0 0	..	2,000 0 0	..
.....	No. of classes ..	20,000	..	..	..	..	..	3,055 0 0	..	3,055 0 0	..
.....	.....	.....	..	..	..	..	..	per 1,000	..	..	..
.....	.....	.....	..	..	..	..	..	..	..	..	73,591 0 0
.....	.....	.....	..	..	..	..	..	..	..	..	12,210 0 0
.....	.....	.....	..	..	..	..	..	..	..	..	80,801 0 0

Add charges estimated for Unmason, Cud first, W. road, and Telaghat, for which particulars are not given.

[illegible]

233. The divisions where estimates require to be revised in comparison with the receipts estimated from this source are as shown in the margin.

234. *Tinnerelly*.—For the remarks made per contra head of revenue the estimate of this division will be reduced to Rupees 5,000 and felling operations restricted to the details entered below :—

Selling and Carting to Market Depot.

	RS.
3,000 cubic feet of Teak and Vengay, &c., at Annas 12 per cubic foot...	2,250
4,400 do. of Junglewod at an average rate of Annas 10 per cubic foot	2,750
Total ...	5,000

235. From the above statement it will be observed that in South Coimbatore, which is one of the largest divisions worked departmentally, no felling is to be carried on. Removal of stock already felled to coast and market depôts for consignment to Bombay Marine and Gun Carriage Manufactory, &c., will be the only work contemplated.

236. The quantity of work to be done with reference to the estimated revenue from this source will be as shown below :—

	RS.
To cart 100 Rosewood logs from the top of ghaut to Mungurah, at Rupees 10½ per log	2,100
To cart 120 teak logs from do. do. at Rupees 10½ per log for Her Majesty's Dockyard	1,260
To cart 250 teak logs from do. do. for the Bombay Marine at Rupees 10½ per log	2,625
Floating on above at 1½ Rupees per log	885
To cart 250 logs from do. do. to Coimbatore for Gun Carriage Manufactory, at Rupees 12 per log	3,000
Depôt charges, sundries, &c.	1,660
Total	11,500

237. The estimate of this division will therefore be reduced to Rupees 11,500.

238. *Salem*.—The Divisional Officer estimates an average rate of 11 Annas per cubic foot for felling and carting his timber to the market depôts, while his selling rate is only 11 Annas per cubic foot. If the fixed establishment charges debitable to departmental felling and the losses and deterioration that might be caused by slack sales be taken into account, the profit to the department will be comparatively little or nothing. The felling, &c., rates will therefore be reduced to 8 Annas per cubic foot. If the rates now provided be found insufficient, departmental felling should be discontinued and all old stock disposed of as early as possible. The estimate under this head will therefore be Rupees 2,500.

239. *Pulghat*.—No explanation was furnished by the officer in charge as to the data upon which the estimate was based. The amount will, however, be reduced to Rupees 1,000.

240. The total estimates as revised by the Conservator under this head with slight modification in Nilgiris will amount to Rupees 60,000, and this compares favorably with the estimated receipts under the corresponding head of revenue as shown in the margin.

241. The subjoined abstract shows the estimated receipts and charges of the Divisional Officers and those revised by the Conservator:—

Divisions.	RECEIPTS.		WORKING CHARGES.	
	Divisional Officers' Budget Estimate.	Conservator's Budget Estimate.	Divisional Officers' Budget Estimate.	Conservator's Budget Estimate.
	RS.	RS.	RS.	RS.
Gumsur	2,000	2,000	1,310	1,000
Cuddapah	8,000	5,000	2,400	2,400
North Arcot	1,500	1,500	...	...
South Arcot	4,000	4,000	2,000	2,000
Madura	1,500	1,500	400	400
Tinnevely	20,575	10,000	13,883	5,000
North Coimbatore	15,314	10,000	...	...
South do.	70,000	30,000	26,700	11,500
Nilgiris do.	43,500	48,500	16,610	16,400
Salem	4,500	4,500	3,593	2,500
South Canara	4,000	4,000	2,000	2,000
Wynaad	20,000	12,000	6,500	6,000
Nelumbur	20,000	20,000	8,800	8,800
Palghaut	3,000	3,000	2,000	2,000
Total ...	2,23,289	1,63,000	86,201	60,000

Actual for 1876-77	RS.
Sanctioned Estimate for 1877-78	2,710
Regular do. do.	3,520
Divisional Officers' Budget Estimate for 1878-79	3,000
Conservator's Budget Estimate for 1878-79	3,500

242. I (3) *Firewood and Charcoal.*—
The total Budget Estimate of the Divisional Officers under this head is Rupees 3,720. The subjoined statement shows the quantities and rates of fuel, &c., to be felled next year:—

Divisions.	QUANTITY.		RATE OF FELLING.		CARTING OR FLOTTING.		Total.	Charges of Supervision and Sundries.	Total.	Grand Total.
	Tons.	Bandy loads.	Per Ton or Bandy load.	Amount.	Per Ton or Bandy load.	Amount.				
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Madura ...	...	250	1 0 0	250 0 0	...	...	250 0 0	...	250 0 0	250 0 0
Tinnevely ...	...	150	5 0 0	750 0 0	...	...	750 0 0	...	750 0 0	750 0 0
N. Coimbatore ...	100	...	0 6 0	37 8 0	4 3 0	415 10 0	433 2 0	46 14 0	500 0 0	500 0 0
Nilgiris ...	...	1,000	0 5 0	250 0 0	1 4 0	1,050 0 0	1,090 0 0	120 0 0	1,720 0 0	1,720 0 0
Add charges for North Arcot, for which particulars not given ...	100	1,400	...	1,387 8 0	...	1,065 10 0	3,059 2 0	186 14 0	3,220 0 0	3,220 0 0
Total ...	...	...	...	...	...	...	...	...	...	3,720 0 0

* The cost of burning per cart-load.

243. The rates of felling and carting are nearly the same as those sanctioned in the current year's budget.

244. In Tinnevely the cost of burning charcoal is estimated at 5 Rupees per bandy-load, while the selling rate is entered at Rupees 6 per bandy-load.

245. The charges are excessive, and will be reduced to Rupees 4 per bandy-load. The estimated charges will therefore amount to Rupees $(150 \times 3\frac{1}{2}) = 525$, or Rupees 530 in round numbers.

246. The total Budget Estimate as revised by the Conservator of Forests is Rupees 3,500.

Actuals for 1876-77	RS.
Sanctioned Estimate for 1877-78	2,550
Forest Officer's Regular Estimate for 1877-78	1,803
Conservator's do. do.	1,250
Forest Officer's Budget Estimate for 1878-79	2,210
Conservator's do. do.	1,000

247. I. (c) "Bamboos."—The total estimate under this head is Rupees 2,210, against the estimated receipts of Rupees 2,450. The Divisional Officer of Salem has not explained the quantity and rates at which bamboos are estimated to be felled, and the subjoined statement gives the particulars for the rest:—

Division.	QUANTITY.		RATE OF FELLING.		CARTING OR FLOATING.		Total.	Charges of Supervision and Sundries.	Total.	Grand Total of each Division.
	Bandy-loads.	Num. per load.	Per bandy-load.	Amount.	Per bandy-load.	Amount.				
Tinnevely	50	1,200	RS. A. P. 13 0 4	650 0 0	RS. A. P. 3 0 0	150 0 0	800 0 0	780 0 0	1,580 0 0	1,580 0 0
North Coimbatore	50	1,200	RS. A. P. 0 2 8	200 0 0	RS. A. P. 0 0 0	0 0 0	200 0 0	380 0 0	580 0 0	580 0 0
Total	100	2,400	RS. A. P. 13 0 4	850 0 0	RS. A. P. 3 0 0	150 0 0	1,000 0 0	1,160 0 0	2,160 0 0	2,160 0 0
Add charges for felling and carting bamboos in Salem, for which no particulars are given										
Total										400 0 0
										2,210 0 0

248. The rates of felling at 13 Rupees per bandy-load estimated against Tinnevely are excessive, even if the cost of carriage be included in it, and will be reduced to Rupees 5 per bandy-load, and the estimate will therefore be reduced to Rupees 250. The estimate entered in North Coimbatore is fair, and will be retained with a small reduction of Rupees 30.

249. The total estimate under this head as revised by the Conservator is Rupees 1,000.

Actuals for 1876-77	RS.
Sanctioned Estimate for 1877-78	8,720
Forest Officer's Regular Estimate for 1877-78	11,720
Conservator's do. do.	11,720
Forest Officer's Budget Estimate for 1878-79	5,149
Conservator's do. do.	500

250. I. (4) *Sindalwood*.—The total budget estimates of the divisional officers amount to Rupees 5,149 and the subjoined statement shows the particulars of cost in the divisions concerned:—

Divisions.	Quantity.	COST OF FELLING AND PREPARATION.		COST OF CARTING OR REMOVAL.		Supervision Charges and Sundries.	Grand Total.
		Rate per Maund.	Total Cost.	Rate per Maund.	Total.		
South Arcot	MAUNDS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
North Coimbatore	2,000	0 12 0	240 0 0	0 7 6	145 12 0	125 0 0	1,310 12 0
Nilgiris	1,000	0 3 0	300 0 0	...	...	...	1,500 0 0
Salem	800	0 5 0	400 0 0	...	...	330 0 0	1,149 12 0
	600	0 13 0	780 0 0	...	...	...	...
	80	0 13 0	104 0 0	...	...	...	...
Total	4,400	...	3,256 4 0	...	937 8 0	455 0 0	4,649 12 0
Add the cost of preparation in North Arcot for which no particulars were given.							
Total	...	...	...	...	...	...	5,149 12 0

251. The rates of felling are reasonable, except in Nilgiris where the Forest Officer has not explained the details of cost. Pending explanation his estimate will be accepted, subject of course to reduction if necessary.

252. The estimates of other divisions will be retained with a small reduction of Rupees 149 in Salem.

253. The total estimate under this head as revised by the Conservator amounts to Rupees 5,000.

254. I. (c). The total estimate under this head as prepared by Forest Officers amounts to Rupees 6,633, and the subjoined statement shows the details of the cost of collecting minor produce:—

Divisions.	Description of Articles.	QUANTITY.				Rate of collection or preparation.	Cost of preparation or collection.	Supervision charges and sundries.	Total Cost.
		Maunds.	Measures.	Tola.	Bandy-loads.				
South Arcot	Green gall-nuts	4,800	...	...	...	RS. A. P. 0 1 2	375 0 0	...	375 0 0
Do.	Barks, dyes, bees' wax, honey, and fruits.	200	...	...	...	0 6 0	75 0 0	...	75 0 0
Madura	Gall-nuts, togarey seeds, soap-nuts by the agency of Lull tribes or village.	...	...	...	...	...	2,000 0 0	...	2,000 0 0
Tinnevely	Cardamoms	...	...	200	...	7 0 0	1,400 0 0	...	...
	Honey	...	500	...	...	0 7 0	308 4 0	...	...
	Gall-nuts	...	...	1,600	...	0 4 0	400 0 0	...	...
	Wax	...	...	16	...	6 0 0	96 0 0	861 0 0	2,503 0 0
	Dattimar	...	...	...	...	1 0 0	16 0 0	...	...
	Avaram bark	...	...	...	15	16 0 0	240 0 0	...	...
	Vambundum	...	...	100	...	1 8 0	150 0 0	...	...
	Babool seeds	1,000	...	...	...	0 0 0	31 0 0	...	...
North Coimbatore.	Grass	...	...	...	...	...	...	80 0 0	80 0 0
South Canara.	Grass and specimens of timber	...	...	...	...	...	50 0 0	...	50 0 0
Add charges provided in Cuddapah, South Canara, and Wynad for which no particulars were given									
Total		5,000	1,700	1,916	15	...	5,139 4 0	944 0 0	6,013 0 0

255. No explanation was furnished by the Deputy Conservator of Maduri Forests as to the quantity and description of minor produce likely to be collected in his division, and the estimated charges will therefore be reduced to Rupees 1,300, and for the decrease made in Tinnevely in the estimated revenue the cost of collecting cardamoms, should likewise be curtailed to Rupees 5 per tola and the estimated charges under this division will therefore be Rupees 3,120.

256. The estimates of other divisions will be retained. The total estimate as revised by the Conservator of Forests under this head is Rupees 5,500.

257. II. TIMBER AND OTHER FOREST PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.—Under this head the temporary establishment charges, commission on seigniorage to be collected, and other incidental charges that may be incurred in working the forests under the license system are estimated.

258. The total provision made by divisional officers under this head amounts to Rupees 11,038, and they have been estimated with reference to the revenue estimated under the corresponding head of revenue. The estimates of the divisional officers will therefore be accepted by the Conservator with a small reduction in North Coimbatore of Rupees 68. The total estimate under this head is Rupees 11,000.

Actuals for 1876-77	Rs. 7,006
Sanctioned Estimate for 1877-78	9,235
Forest Officer's Regular Estimate for 1877-78	9,523
Conservator's do. do.	9,310
Forest Officer's Budget Estimate for 1878-79	11,038
Conservator's do. do.	11,000

Actuals for 1876-77	Rs. 1,135
Sanctioned Estimate for 1877-78	1,395
Forest Officer's Regular Estimate for 1877-78	1,395
Conservator's do. do.	994
Forest Officer's Budget Estimate for 1878-79	1,300
Conservator's do. do.	1,200

Actuals for 1876-77	Rs. 3,939
Sanctioned Estimate for 1877-78	5,500
Forest Officer's Regular Estimate for 1877-78	5,500
Conservator's do. do.	4,000
Forest Officer's Budget Estimate for 1878-79	5,500
Conservator's do. do.	4,000

* Nilgiris	Rs. 3,500
Nelumbur	2,000

with reference to the actuals of 1876-77, which have amounted to Rupees 500 only.

265. The total estimate under this head amounts therefore to Rupees 4,000.

Actuals for 1876-77	Rs. 10,811
Sanctioned Estimate for 1877-78	750
Forest Officer's Regular Estimate for 1877-78	400
Conservator's do. do.	160
Forest Officer's Budget Estimate for 1878-79	160
Conservator's do. do.	160

for the limited timber operations carried on in this division the amount will be struck off.

Actuals for 1876-77	Rs. 8,972
Sanctioned Estimate for 1877-78	10,939
Forest Officer's Regular Estimate for 1877-78	11,150
Conservator's do. do.	11,150
Forest Officer's Budget Estimate for 1878-79	12,595
Conservator's do. do.	11,020

259. III. CONFISCATED DRIFT AND WARP WOOD.—The divisional officers' estimates under this head are accepted.

260. IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT. (a). Duty on Foreign Timber and other forest Produce.—Nil.

261. (b). Revenue from shared and private Forests.—Nil.

262. V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT.—The total estimate under this head is Rupees 5,500, and this amount is spread in the divisions noted in the margin.*

263. Nilgiris.—In this division the annual fixed rent of the Mudumalai forest, which was taken in lease from the Nelumbur Rajah, is provided by the divisional officer.

264. Nelumbur.—A sum of Rupees 2,000 was entered by the divisional officer for paying the stamp fee or seigniorage on all timber cut in the leased forests of Nelumbur; this is very high and will be reduced to Rupees 500.

266. VI. LIVE AND DEAD STOCK. (a). Purchase of Cattle.—The only provision made under this head is in Ganjam, against which Rs. 160 are entered for the purchase of two pairs of buffaloes at Rupees 80. As the Conservator does not think that any additional strength of cattle establishment is necessary for the limited timber operations carried on in this division the amount will be struck off.

267. (b). Feed and Keep of Cattle.—The total estimate of divisional officers under this head is Rupees 12,595 and is greater than the sanctioned grant for the current year by Rupees 2,565. This increase is in South Coimbatore Division, and was estimated with reference to the high prices at which pro-

visions are bought in these famine times; but as the prices of food-grains, &c., are already beginning to fall the Conservators see no reason to calculate the cost of feed per elephant at Rupees 60 a month and will therefore reduce the rate to Rupees 40. The estimate as revised by the Conservator will amount to Rupees 6,000 in round numbers, which is the same as the Forest Officer's regular estimate for the current year. The estimates of other divisions are fair and are the same as those sanctioned for the current year.

268. The subjoined statement furnishes particulars of the cost of feed and keep of Government cattle in the several divisions noted therein:—

Divisions.	CATTLE.		Monthly Cost of feeding per Head.	Total monthly Cost in each Division.	Annual Cost of feeding in each Division.	Monthly Cost of Cattle Establishment and Sundries.	Annual Cost of Cattle Establishment.	Total.
	No.	Description.						
Ganjam and Sunderbani	8	Buffaloes	Rs. 1 2 0	Rs. 9 0 0	Rs. 108 0 0	Rs. 16 0 0	Rs. 192 0 0	Rs. 300 0 0
Tinnevely	8	Buffaloes	...	...	30 0 0	...	...	30 0 0
North Coimbatore	24	Buffaloes	Fed by grazing.		...	33 5 4	400 0 0	400 0 0
South Coimbatore	43	Elephants	60 0 0	450 0 0	5,400 0 0	115 2 8	1,383 0 0	7,515 0 0
Nilgiris	3	Elephants	30 0 0	300 0 0	1,251 0 0	60 0 0	720 0 0	2,970 0 0
Wynad	19	Buffaloes	...	...	...	...	...	1,000 0 0
	2	Elephants	...	...	...	...	...	1,800 0 0
Total			...	...	...	...	...	12,595 0 0

269. The revised estimate of the Conservator is Rupees 11,037.

270. (c). Plant, Tools, and Instruments.—The total estimate of the divisional officers under this head is Rupees 1,720.

271. The descriptions of implements, &c., provided for by the divisional officers are necessary and the cost estimated is reasonable except in Kurnool and Nelumbur.

272. Kurnool.—In this division provision of Rupees 150 was made for the purchase of office furniture. This being a charge debitable to office contingencies it will be struck off.

273. In Nelumbur the estimate of Rupees 500 is high and no particulars were furnished by the divisional officer for the same, the estimate will therefore be reduced to Rupees 300 with reference to the actuals of 1876-77.

274. The total budget estimate as revised by the Conservator amounts to Rupees 1,370.

275. VII. COMMUNICATIONS AND BUILDINGS. (a). Roads and Bridges.—The total estimate under this head amount to Rs. 4,020 and the subjoined statement shows the particulars of works proposed as well as their cost.

* This sum is estimated for cost of feed when there is no grazing.
† There are only six elephants and two more are expected from the Kodlah operations.
‡ Cost of renewing harness, &c.

Division.	Description of Work.	Amount estimated.
Tinnevely ...	Cutting bridle-path up the Papanassum hills, 7 miles in length and 6 feet wide, in contract, at 180 Rupees per mile ...	1,260
South Coimbatore.	Maintenance of 7 miles of roads and bridges above ghaut at 50 Rupees per mile ...	350
	Do. of ghaut road ...	150
	To open 2 miles of new road at Rupees 180 ...	360
	Maintenance of forest road in the leased forest ...	150
	Repairs to roads from Torracudum Adivaun to Eelmeddi, a distance of 24 miles, at Rupees 80 per mile ...	200
	Annual repair of timber clips in the leased and Government forests ...	150
		1,260
	For repair of roads and bridges from Uppanadai to Mudumalai, being 6 miles, at 13 Rupees per mile ...	78
	Do. from Mudumalai to Bumi, being 10 miles, at Rupees 13 per mile ...	130
	Do. from Papaguthay to Mavanullah, 18 miles, at Rupees 15 per mile ...	195
Nilgiris ...	<i>Branch Roads.</i>	
	Repair of road from Mudumalai to Munkondah, being 3 miles, at Rupees 10 per mile ...	30
	Repair of roads and bridges from Mavanullah to Kalugudy, being 5 miles, at Rupees 13½ per mile ...	67
		500
Salani ...	Repairs to forest roads; the Forest Officer states that no details could be given as they will be repaired should the heavy rains cause injury to the timber ...	200
		200
Nelumbur ...	For bridging nullahs and to open out inspection paths, &c. ...	300
Wynaad ...	For annual repairs of forest roads and bridges much injured by wild elephants ...	400
	Total ...	4,020

276. Roads from important elements of forest operations, and it is therefore necessary that funds should be provided for their annual repairs, as well as for opening small ones if actually required.

277. In Tinnevely the Forest Officer has not stated how far the opening of a bridle-path up the Papanassum hills will tend either to augment the forest revenue or improve the timber supply, the provision will therefore be struck off. The estimates of other divisions will be retained and the total estimate under this head as revised by the Conservator is Rupees 2,760.

	Rs.
Actuals for 1876-77 ...	1,120
Sanctioned estimate for 1877-78 ...	3,610
Forest Officer's Regular Estimate for 1877-78 ...	2,632
Conservator's do. do. do. ...	2,650
Forest Officer's Budget Estimate for 1878-79 ...	7,580
Conservator's do. do. do. ...	5,900

278. VII. (b). *Buildings.*—The total budget estimate under this head as submitted by divisional officers amounts to Rupees 7,580, and the subjoined statement will show the details of work proposed to be done.

Divisions.	Description of Work.	Amount.
Cuddapah ...	For repairing 10 huts in the reserves and plantations at 10 Rs. each ...	100
Kurnool ...	For rebuilding the Forest office at Cumbum in the eastern range, the present one being in a most dilapidated condition ...	1,500
South Arcot ...	For the erection of five Tannahdars' or Guards' huts at Thandrapett, Chingum, Arandavadi, and Lalapett, four at 30 Rs. and 1 at 40 Rs., the latter a double hut for 2 men; the want of these is greatly felt ...	160
Trichinopoly ...	For repair of store huts ...	100
Tinnevely ...	For building 10 huts in the forests at Rs. 10 each ...	100
North Coimbatore.	For the construction of 18 tiled huts for Tannah watchmen at 40 Rs. each in Sathiamungalam, Mettupolam, Belumpetty, Bhowany and Collegal ...	720
South Coimbatore.	For the outlay annually required for forest camps, &c. ...	700
	forest camps in Government and leased forests ...	150
	petty repairs to Setmadli rest-houses and Anamalai bungalow ...	150
		1,000
Nilgiris ...	For providing suitable accommodation at Mudumalai, &c., forests for forest employes and repairing existing buildings ...	3,200
South Canara ...	For repairing huts at Purappah, Uppenangady, and Mangalore out-houses, cooly hire, &c. ...	200
Wynaad ...	For repairing the sheds of elephants and mahants, re-thatching the Rangers' and Peons' huts, and repairing damages done by white ants ...	200
Nelumbur ...	For the construction and repairs of plantation and inspection paths and erecting a watcher's hut, &c. ...	200
		7,480
	Add North Arcot, for which particulars are not given ...	100
	Total ...	7,580

279. From the above it will be observed that provision of Rupees 1,500 in Kurnool for rebuilding the forest office at Cumbum should have been sanctioned before it could be included in the budget; moreover no details as to the cost of materials and labor have been furnished by the Forest Officer. The estimate will therefore be struck off.

	Rs.
Actuals for 1876-77 ...	391
Sanctioned Estimate for 1877-78 ...	630
Forest Officer's Regular Estimate for 1877-78 ...	599
Conservator's do. do. do. ...	590
Forest Officer's Budget Estimate for 1878-79 ...	400
Conservator's do. do. do. ...	400

South Arcot:

	Rs.
To form a timber yard at Trikalore as per particulars furnished in the divisional budget ...	50
1 Hut for Watchman ...	20
Total ...	100

Madura.

Repair to forest sheds ...	50
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Salera.

To erect sheds for storing timbers in the depôts to prevent injury by exposure ...	150
--	-----

Falghat.

Clearing sheds for dragging timber ...	100
Total ...	400

280. In North Coimbatore Rupees 720 were estimated by the divisional officer for the erection of 18 tiled huts at 40 Rupees each in the several sub-divisions under his charge, and no explanation was furnished by the Forest Officer as to the high rate calculated for each hut. The estimate for the work will therefore be entered at $18 \times 30 = 540$.

281. The estimates of other divisions are fair and will be retained.

282. The total estimate as revised by the Conservator of Forests amounts to Rupees 5,900.

283. VII. (c). *Other Works.*—The total estimate of the divisional officers under this head is Rupees 400 and the works provided for are as shown in the margin. The estimates are moderate and will be accepted.

Actuals for 1876-77	Rs. 2,892	284. VIII. DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS. (c). Demarcation.—The total estimate under this head is Rs. 12,235 and the subjoined statement will show the particulars of work proposed to be done with the Conservator's remarks:—
Sanctioned Estimate for 1877-78	9,595	
Forest Officer's Regular Estimate for 1877-78	9,595	
Conservator's do. do.	9,595	
Forest Officer's Budget Estimate for 1878-79	12,235	
Conservator's do. do.	4,200	

Divisions.	Forest Officer's Estimate.	Particulars.	Conservator's remarks.	Estimate as revised by the Conservator.
Cuddapah ...	Rs. 3,600	For the purchase of about 4,000 stones at Annas 12 each for demarcating the Railway Fuel Reserves and Plantations and for Reserves to be formed hereafter.	As the opening of additional fuel reserves and plantations have not yet been sanctioned by Government provision under this head will be struck out; should the reservation be sanctioned agreeably to the suggestion of the Conservator made in a letter recorded in G.O. dated 14th July 1877, No. 2,309, supplemental allotment may be made ...	Rs. 850
South Arcot ...	850	For demarcating the Javady boundary to a distance of 25 miles by erecting 30 masonry pillars at principal points each to contain about 24 cubic yards of masonry at 12 Rs. each ... Rs. 360 For the purchase of 95 intermediate stones cut with serial numbers and broad arrow at Rs. 2 ... 190 For clearing the jungle growth to a width of 8 yards at Rs. 15 per mile ... 300 Total ... 850	The estimate is moderate and necessary and will be accepted. The boundary which is proposed to be demarcated is that settled lately between Salem and South Arcot forests recorded in G.O. dated 14th April 1875, No. 592.	850
South Coimbatore.	375	For reclearing boundary lines in the leased forest to a distance of 15 miles, at Rs. 25 a mile.	The estimate is fair and will be retained with a small reduction ...	350
Salem ...	1,600	For the construction of boundary pillars &c., and clearing lines for the survey of some of the Government forests.	As the Survey Department have not yet arranged for the survey of the forests of Salem it is not necessary to provide for funds for next year; should they resolve to proceed on the work funds may be granted from general savings. ...	...

Divisions.	Forest Officer's Estimate.	Particulars.	Conservator's remarks.	Estimate as revised by the Conservator.
South Canara ...	Rs. 7,010	Cutting boundary lines 6 feet broad to forests (which it is hoped may be reserved) for 200 miles, at Rupees 25 per mile ... 5,000 Establishment engaged in forest selection inquiry and demarcation sanctioned in G.O. No. 626, dated 20th April 1875— Pay of Collector's Forest Clerk at Rupees 80 ... 960 Batta of Collector's Forest Clerk at Rs. 15 ... 180 2 Rangers special allowance for 6 months at Rs. 30 ... 360 2 Revenue Inspectors' pay for 6 months at Rs. 30 ... 360 Batta of Revenue Inspectors for 6 months at Rs. 15 ... 90 Peons' batta for 6 months at Rs. 10 ... 60 Total ... 7,010	The Conservator is not willing to pass any estimate for cutting boundary lines in this division as the probability of settling any large portion of these forests in favor of Government cannot well be foreseen from the present state of things. A sum of Rs. 1,000 will however be provided for demarcating tracts that may be handed over to this department. The temporary establishments required will be fully provided, and if any portion thereof can be spared the savings can be utilized for demarcation. The estimate under this head will therefore be ...	Rs. 3,000 Total ... 4,200

Actuals for 1876-77	Rs. 25	285. The total estimate under this head as revised by the Conservator is Rupees 4,200.
Sanctioned Estimate for 1877-78	50	
Forest Officer's Regular Estimate for 1877-78	109	
Conservator's do. do.	109	
Forest Officer's Budget Estimate for 1878-79	1,055	286. (b). Compensation for Land and Rights.—The total estimate under this head is Rupees 1,055 and the divisions against which provision has been made are as shown in the margin*.
Conservator's do. do.	500	
*Kannad ...	Rs. 1,040	
South Arcot ...	55	

287. In Kannad the Forest Officer in charge proposes to purchase certain durkast lands situated within the Government forests to prevent illicit felling that is carried on with the aid of those land-holders. As the compensation payable is not known the estimate will be reduced to Rupees 410.

288. In South Arcot Rupees 55 were provided by the divisional officer to buy a small piece of land, whose area is about 1½ acre lying within the Agarum plantation boundary. The site is stated to be planted with fruit trees and is a good site for plantation stone and Maistry's hut. The estimate will be accepted with a slight increase of Rupees 5.

Actuals for 1876-77	Rs. 92	289. The total estimate as revised by the Conservator is Rupees 500.
Sanctioned Estimate for 1877-78	2,720	
Forest Officer's Regular Estimate for 1877-78	2,400	
Conservator's do. do.	2,720	
Forest Officer's Budget Estimate for 1878-79	2,350	290. (c). Surveys and Working plans.—The total estimate under this head amounts to Rupees 2,350, and the subjoined statement shows the details of cost of survey.
Conservator's do. do.	2,350	

Division.	Particulars.	Forest Officer's Estimate.	Conservator's remarks.	Estimate as revised by the Conservator.
South Arcot	1 Assistant Surveyor, at Rs. 60 per mensem ... = 720 2 Chain lascar, at Rs. 7 each ... = 168 4 Coolies, at Rs. 5 each ... = 240 For miscellaneous petty charges, such as flags, &c. ... = 22	1,150	The estimates of these divisions are fair and will therefore be accepted ...	1,650
Wynaad	For the settlement of 20 miles of internal boundaries, at Rs. 25 a mile ...	500		
	Add charges for Salem for which particulars not received ...	700		700
Total		2,350	Total	2,350

Actuals for 1876-77...	31,836
Sanctioned Estimate for 1877-78...	31,740
Forest Officer's Regular Estimate for 1877-78...	37,522
Conservator's Regular Estimate for 1877-78...	39,760
Forest Officers' Budget Estimate for 1878-79...	43,955
Conservator's Budget Estimate for 1878-79...	26,700

291. (d) *Plantations*.—The estimate of the Divisional Officers amount to Rupees 43,955, and the subjoined statement shows the details of work proposed by Divisional Officers as well as the revision made by the Conservator with his remarks. The total revised estimate is Rupees 26,700.

Division.	Name of Plantation.	Area in Acres.	Description of Work.	Rate.	Amount.	Remarks.
Cuddalore	Gumam and Sorala...	31	Pay of 1 Mally for watering, &c. ...	...	...	This is an experimental garden and the small provision will be required.
	Experimental...	247	Sanctioned as weeding, watering bamboo, &c. ...	...	...	
	Cal. slaps...	402	Pay of 5 head gardeners, one at Rupees 4 and 4 at Rupees 7, and 4 under-gardeners, at Rupees 6 each ...	...	...	
	Pullampett ...	921	Planting and sowing broadcast about 125 acres in the following: Reddipally, Pullampett and Camalapur plantations, at Rs. 1-10 per acre, and Rupees 12-5-0 for transplanting and general upkeep of the Godoor Red Sanders plantations ...	...	...	
North Arcot	Trivellam ...	432	...	...	...	The estimate of the Divisional Officer is fair and will be retained.
	Vengalapuram ...	280	...	...	...	
	Amavady ...	150	...	...	...	
	Keelminnal ...	130	...	...	...	
South Arcot	Chennar ...	80	...	...	...	The estimate of the Divisional Officer is fair and will be retained.
	Varavado ...	25	...	...	...	
	Amavady ...	25	...	...	...	
	No. I Range, Cuddalore...	17	Pay of one gardener, at 5 Rupees per mensem, for twelve months ...	...	...	
South Arcot	No. II, Tirubaluru Taluk...	2,554	Miscellaneous and petty contingent charges, at Rupees 2-8-0 ...	...	...	The estimate of the Divisional Officer is fair and will be retained.
	...	...	Pay of five watchers, at 5 Rupees each per mensem, for twelve months (25) ...	...	...	
	...	...	Pay of five watchers, at 4 Rupees at 2-8-0 ...	...	...	
	...	...	Pay of ten planters at Rupees 41, (45) ...	...	...	
South Arcot	No. II Range, Tirubaluru Taluk...	634	Planting, sowing, and digging in seed of jungle trees, replacing casualties by the same nursery seedlings, repairing walls, huts, roads, collecting seeds and other miscellaneous up-keep charges ...	...	...	The estimate of the Divisional Officer is fair and will be retained.
	...	...	Pay of one mistry to superintend this taluk plantations at 15 Rupees for twelve months ...	...	...	
	...	...	Pay of three watchers, at 5 Rupees per mensem, for twelve months, (15) ...	...	...	
	...	...	Pay of two watchers, at 4 Rupees per mensem, for twelve months, (6) ...	...	...	
South Arcot	...	...	Pay of three gardeners, at Rupees 4-8-0 per mensem for twelve months, (18-3-0) ...	...	...	The estimate of the Divisional Officer is fair and will be retained.
	...	...	Pay of two planters, at Rupees 4 per mensem, for twelve months, (2) ...	...	...	
	...	...	...	...	...	
	...	...	...	...	...	

Division.	Name of Plantation.	Area in Acres.	Description of Work.	Rate.	Amount.	Total.	Remarks.
South Arcot— (Continued.)	No. 11 Bangs, Tindivanam Taluk, Melkum Taluk.	...	For replacing casualties by jungle, trees, nursery, seedlings, repairing wells, huts, roads, collecting seeds and other miscellaneous petty upkeep charges ... = 186 0 0 Pay of 1 mistry at Rupees 15 per mensem for 12 months to superintend both this and the village firewood tracta ... = 180 0 0	...	900	...	The estimate of the Divisional Officer is fair and will be retained.
	Trichinopoly ...	200	Fencing 6 miles with ditch and bank and planting aloes, thorns and sowing quick-growing seeds along the top, at 25 Rupees per mile. Specimen of tree to be grown, Casuarina ...	...	210	2,700	
Trichinopoly...	Trichinopoly...	...	Nursery. Digging a well ... Purchase of seeds ... Preparation of soil and forming beds, 1 acre ... Sowing seeds ... Construction of peacocks ... Watering daily morning and evening for three months, at 20 Rupees per month ... Weeding ...	...	...	...	...
			Transplanting. Digging well ... Preparation of soil and forming beds 4 acres, at 20 Rupees per acre ... Transplanting 203,000 seedlings at 500 per cooly, 24 Annas equal to 400 days ... Casuarina v. peacocks, &c. ... Watering every second day for three months ... Weeding ...				
Trichinopoly...	Trichinopoly...	200	Planting Casuarina. Clearing and taking up the roots of Nannus, &c., 200 acres, at 10 Rupees per acre ... Fitting 177,800 at 100 per cooly 24 Annas equal to 1778 days ... Digging out 177,800 seedlings at 200 per cooly ... Carrying 177,800 seedlings at 300 per cooly equal to 593 days ...	...	...	...	The estimate for the upkeep of the Trichinopoly plantation will be accepted in round numbers at Rupees 4,000.
			...				

Madura ... Tinnevely ...	Madura ... Tinnevely ...	...	Planting 177,800 seedlings at 100 per cooly ... 24 Annas per cooly equal to 1778 days ... Fitting 40 wells at 10 Rupees each ... Watering 4 months at 5 times a month at 100 plants per cooly 14 Annas equal to 35,200 days ... Acacia Arabica, clearing and taking up roots of brushwood, &c., 200 acres at 10 Ru. ... Plooughing three times an acre at Rupees 1-8-0 per acre ... Seeds ... Sowing ...	...	...	...	The provision for a new plantation will be struck off as the Government in their Order dated 1st May 1877, No. 1,555, stated that unless the financial success of the plantation be assured, any large outlay is to be avoided. The cost of the upkeep and planting two gardens will be fixed at Rupees 4,000.
			Supervision. Eight maldies, at Rupees 8 per mensem ... Thirteen watchmen, at Rupees 5 do. ... Shudra ... Watering 88,000 plants of two years' standing, at 100 plants per cooly of 14 Annas once a week for six months as well as the nursery and transplanted beds ... Cutting rapens, clearing undergrowth, weeding nursery, and transplanting beds, sowing and deepening wells ... Thirteen watchmen, at 5 Rupees each per mensem ...				
Madura ... Tinnevely ...	Madura ... Tinnevely ...	70	For meeting the expenses of weeding and watering the existing plantations, &c. ... Forming 60 acres of Cardamom gardens, at 10 Rupees per acre ... Forming 10 acres of experimental bamboo, two gardeners at 5 Rupees per mensem ...	...	...	...	The estimate for cardamom and bamboo experimental plantation will be struck out as they were not sanctioned. The provision of Rupees 1,151 is evidently intended for the conservancy of the tank and reserves; and with reference to the recent report to Government by the Conservator, only 5 maldies will be entertained and the cost of reboisement, Rupees 550, will be accepted and transferred to VIII (C) to which it properly belongs.
			Pay of five maldies, at 10 Rupees per mensem ... Pay of four watchmen, at 5 Rupees per mensem ... Digging of 1,000 acres, at 5 Annas per acre ...				
Coimbatore ...	Tallamallay and Ryloor Sandalwood plantations.	1,625	Clearing 10 acres of jungle, at Rupees 15 ... Planting 7,700 plants, at Rupees ... per 100 ... Digging 10,000 pits, 14 feet square and 14 feet deep, at 1 Rupee per 100 ... Sandries ...	...	...	...	The provision for extension of Ryloor plantation as well as for the upkeep of the existing plantations is moderate and will be retained in round numbers at Rupees 4,000.
			...				

Name of Plantation.	Area in Acres.	Description of Work.	Rate.	Amount.	Total.	Remarks.
S. Coimbatore	10	IMPROVEMENT AND CONSERVATION, <i>Teppanahy Plantations.</i>	Rs.	Rs.	Rs.	
		Weeding 7,000 plants, at 10 Rupees per 100	700 0 0			
		Pruning 20,000 trees, at 5 Rupees per 1,000.	100 0 0			
		Watering 20 acres, at 25 Rupees per acre.	500 0 0			
			1,300 0 0	3,500	3,500	The provision for extension of Rubber Plantation as well as for the purchase of the existing plantations is considered, and it will be retained in round numbers at Rupees 4,000.
S. Coimbatore	10	<i>Collegal or Ryfor Plantations.</i>				
		Weeding 5,000 plants, at 10 Rupees per 100.	500 0 0			
		Watering 60 acres, at 25 Rupees per acre.	1,500 0 0			
		Pruning 20,000 trees, at 5 Rupees per 1,000.	100 0 0			
		Bundling	50 0 0	2,000 0 0	2,000	
S. Coimbatore	10	<i>Teppanahy and Lushy.</i>				
		Fencing 475 acres of land round the Ryfor Plantation, at 4 Rupees per acre.	1,900 0 0			
		Planting 25 acres of land round the Ryfor Plantation, at 4 Rupees per acre.	100 0 0			
		Watering 20 acres, at 25 Rupees per acre.	500 0 0			
			2,500 0 0	2,500	2,500	In the absence of detailed information the estimate for the upstee will be reduced to Rs. 400 100.
S. Coimbatore	23	<i>Seppanahy Sandalwood Plantations.</i>				
		Weeding 23 acres, at 4 Rupees per acre	92 0 0			
		Pay of two Watchers, at 10 Rupees each per mensem	20 0 0			
			332 0 0	332	332	The estimate in this division appears to have been judiciously prepared, and the works provided for are necessary.

Nilgiris	50	<i>Railway Station.</i>					
		Cost of planting 60,000 plants, at Rupees 20 per 1,000	1,200 0 0				
		Weeding, at 4 Annas per acre	200 0 0				
		Pay of one Watcher, at Rupees 5 per mensem.	25 0 0				
		Planting casualties	25 0 0	1,519 0 0	1,519		
Nilgiris	55	<i>Coonoor Station.</i>					
		Weeding 25 acres of the Black Bridge Plantation, at Rupees 4 per acre	100 0 0				
		Weeding 10 acres of the Hall Plantation, at Rupees 4 per acre	40 0 0				
		Weeding 10 acres of the Tippakatchee, at Rupees 4 per acre	40 0 0				
			220 0 0	220			
Nilgiris	23	<i>Only Station.</i>					
		Weeding 20 acres of the Railway Plantation, at Rupees 4 per acre	80 0 0				
		Weeding 8 acres of the Kodio Plantation, at Rupees 4 per acre	32 0 0				
			112 0 0	112			
Nilgiris	23	<i>TEMPORARY ESTABLISHMENT, Coonoor Station.</i>					
		One Maistry, at Rupees 10 per mensem	120 0 0				
		Two Watchers, at Rupees 8 do.	160 0 0				
			312 0 0	312			
Nilgiris	23	<i>Coonoor Station.</i>					
		Two Watchers, at Rupees 10 each per mensem	240 0 0				
		One Watcher at Rupees 8 per mensem	96 0 0				
			336 0 0	336			
Nilgiris	23	<i>Kantrapannadrum Sandalwood Plantation.</i>					
		Salary of one Maistry, at 8 Rupees per mensem	96 0 0				
		Salary of eight Gardeners, at Rupees 4 per mensem	336 0 0				
			432 0 0	432			
Nilgiris	23	<i>Salon.</i>					
		Fuel Reserves	2,000 0 0				
Nilgiris	23	<i>Parappa.</i>					
		For clearing, weeding, pruning, &c.					

The Divisional Officer's estimate will be submitted.

This is a small plantation, of which only 2 acres are planted with Sandalwood; the temporary establishment provided for are rather high, and the number of gardeners will be reduced to three. The estimate will therefore be reduced to Rupees 240. No particulars beyond the cost of temporary establishment and that of sowing seeds in certain portions of the reserves are furnished by the Deputy Conservator. The charges on account of fuel reserves are properly estimated to VIII (?) Other Works, and the estimate will therefore be transferred to that head.

Divisions.	Name of Plantation.	Area in Acres.	Description of Work.	Rs.	Amount.	Total.	Remarks.
	Neelcoota	130	Weeding and conserving, which is estimated to occupy 10,000 coolies 4,000 0 0 Planting do. do. 4,000 coolies 1,200 0 0 Marking, felling, and collecting saplings, ... 2,000 0 0 8,000 coolies 200 0 0 Removing rubbish, &c., 200 coolies 400 0 0 Temporary supervision, do. 1,776 coolies, 44 0 0	7,844 0 0	7,844	7,844	Rs. 18s.
	Ariniscocuin	74					
			Total...			37,550	

This estimate of this division will be submitted with a small estimate for the year 1878.

	Rs.	
Actuals for 1876-77	4,215	292. (c) Protection from Fire.—Under this head such charges (working and temporary establishments) as are required to aid fire conservancy are provided for. Although the description of work proposed is very important yet the Conservator has taken care, in revising the Forest Officers' estimates, that no funds are granted without an eye to economy.
Sanctioned Estimate for 1877-78	6,160	
Forest Officers' Regular Estimate for 1877-78	7,610	
Conservator's do. do. do.	6,750	
Forest Officer's Budget Estimate for 1878-79	7,020	
Conservator's do. do. do.	3,599	

293. The estimate as revised by the Conservator is Rupees 3,590.

294. The subjoined statement shows the details of work proposed by Divisional Officers as well as the revision made by the Conservator with his remarks:—

Divisions.	Particulars.	Forest Officer's Estimate.	Conservator's Remarks.	Estimate as revised by the Conservator.
Cuddalore ..	Wages of twenty-eight Watchmen employed on the Railway road, at Rupees 6; 6 x 18 x 12 = ... For fire-tracing about 23 miles, at Rupees 12 Two Watchmen to be employed on the contemplated reserves, at Rupees 6 each, 2 x 6 x 12 = ...	2,016 236 144	There are only seven fuel reserves in this division, and the strength of Watchmen provided for is rather too high, and it will therefore be reduced to fourteen at the rate of two men for each reserve. The number proposed for the contemplated reserves will be struck off in accordance with VIII (a). The estimate for fire-tracing will be accepted	1,020
Kurnool ..	Cutting creepers and other noxious growth adjacent and about valuable trees	2,000	The estimate will be retained.	100
Madura ..	Pay of six Mavulgans for watching and improving lot lands on Rupees 4 per man; 6 x 4 x 12 = ... For conservancy and superintendence of fuel reserves and tank-holes— One Supervisor on Rupees 23 + 10 = 33 x 12 = ... One Mistry for aiding on Rupees 10 x 12 = ... Six Fuel Reserve Maintainers, at Rupees 6; 6 x 6 x 12 = ... Pay of a Watchman for Kuvadithu Reserve Two temporary guards to guard main approaches to the Madura town on Rupees 6; 2 x 6 x 12 = ...	268 300 120 160 48 144	The temporary establishments for which provision is made are rather large for the revenue expected from these reserves now that wood fuel will not compete with coal brought from Australia. The estimate will therefore be reduced to Rupees 500	600
North Coimbatore ..	Cutting grass and creepers, &c.— 64 acres in Tellamalai, at 1 Rupee, and sundries Do. do. Hylca do.	100 100	The estimate in this division will be retained	200
South Coimbatore ..	For fire-tracing 600 yards by 40 yards, at 150 Rupees per mile	900	The fire-trace estimated is only for 600 yards, and the total estimate seems to be incorrect. It will be reduced to Rupees 300 The estimate is fair and will be retained	300
Salem ..	For cutting a fire-trace of 6 miles in length by 100 feet in breadth in A Reserve, at Rupees 30 per mile Do. per acre of 3 miles in length by 100 feet in breadth in B Reserve, at Rupees 30 per mile Do. do. of 1 mile by 100 feet in C Reserve	180 90 30		300
Wynaad ..	For the formation of fire-paths for about 15 miles, at Rupees 20	300	The Deputy Conservator proposes to run two parallel lines 6 feet broad around the portion to be protected at a distance of 30 and 40 yards from each other and to burn the grass Accepted	150
Palghat ..	For fire-tracing and clearing around the logs which are remaining cut but undragged	200		200
South Canara ..	Cutting pathways to the extent of about 5,000 yards for reserves, at 6 Pies per running yard Add charges of North Arcot and Nilambur, for which particulars not given	100 5,970 1,050	This is not required pending complete settlement of forest in this division. The provision made for Nilambur will be reduced to Rupees 500 in the absence of information as to the nature of work proposed to be done The estimate under North Arcot will be struck off for reasons stated above	600
Total ..		7,020		3,500

295. (f). Other Works.—The total estimate of the divisional officers under this head amounts to Rupees 8,660, and the subjoined statement furnishes the particulars of cost and description of works proposed:—

Divisions.	Particulars.	Forest Officer's Estimate.	Conservator's Remarks.	Estimate as revised by the Conservator.
Gummar ..	Cutting creepers in the Forests.	Rs.		Rs.
South Arcot ..	No. 1 Range.—For four mixed (timber and fuel) reserved tracts and one reserved forest and sandal tracts, all in Tinnevely Taluk No. 2 Range.—For five fuel reserves in Gingee division, Hindivaram Taluk Temporary establishments for Gangavaram reserve in Villapuram Taluk, Gangavaram. For fencing and enclosing 14 miles with a shallow trench and bank protected by thorny bush fencing, sowing quick growing seeds in the trench and planting aloes at Rupees 35 For one Manager to superintend the above reserve at Rupees 40 + 10 pony allowance for a month, and one Gumanath at Rupees 16 a month for his office work	1,300 1,510 470 500 720	Accepted The cost of fencing estimated is excessive compared to that estimated in Trichinopoly. It will, however, be reduced to Rupees 10 per mile which is double the rate of Trichinopoly. The strength of the temporary establishments charges provided for is large and requires to be reduced. The estimate will therefrom be fixed at Rupees 4,000	20 4,000
Trichinopoly ..	For watering 11,500 plants of two years' standing Cutting creepers, &c. Fencing a distance of 16,000 yards with a small trench and bank planted with Thiruvadi and Alca around the Thuvagudi reserve and 10,000 yards with a belt dibbled in with Acacia Arabica and Jaga Dulcis seeds around certain plantations, at 2 Pies per running yard One Mistry on Rs. 10 Four Peonies Five Watchmen	300 64 938 100 248 708	Fencing is a heavy expenditure and is necessary to prevent destruction by cattle. The other details are moderate. The estimate will be retained in round numbers at Rupees 2,000	2,000
North Coimbatore ..	For improving and conserving the Sholokuray and three fuel reserves in the Mettupalayam Range— One Watcher at 6½ Rupees each Six Regular Watchmen for H. M. and K. reserves at Rupees 3 each	78 222		300
Nilgiris ..	For cutting creepers and clearing tappals	330		330
Salem ..	To provide for the removal of fence	500		500
Palghat ..	For thorn fences to keep cattle out of Wallar reserve For pay of Watchmen, &c.	250 350		600
South Canara ..	For improvement and conservation of the Pillurkhana reserve	200		200
	Total	8,460		8,150
	Add charges of North Arcot for which particulars not given	200	North Arcot accepted	200
	Total	8,660		8,350
	Add charges for the conservancy of the tank-beds, fuel reserves, in Tinnevely, and of the reserves of Salgm wrongly included under VIII (2)			2,850
	Total			11,000

296. From the above it will be observed in comparison with the total of the divisional this head of charges for the conservancy VIII (d) where it was erroneously provided for

297. IX. MISCELLANEOUS. (a). *Refund* is Rupees 100, is in Kurnool and no explanation be struck off.

298. (b). *Law Charges*.—Rupees 100 as may be brought against the department in co-division.

299. The estimate will therefore be retained

Tinnevely 240
South Coimbatore 250

301. The estimate under this head as revised by the Conservator is Rupees 1,220.

302. The total budget estimate under all heads according to Conservator's revision is Rupees 1,63,000 against the regular estimate of the current year of Rupees 1,90,000.

303. B. "Establishment and Contingencies".—Under this main head of expenditure provision was made according to the sanctioned scale and the savings on account of temporary reduction made in the subordinate establishments and approved by Government in their Order, dated 26th January 1877, No. 363, were not deducted from the total estimate. Extra batta to Forest Subordinates hitherto withheld has also been included in the budget estimate. Hence there is an increase of Rupees 27,000 between the sanctioned estimate of the current year and the budget estimate of 1878-79 as shown in the margin.

Budget Estimate for 1878-79 2,47,000
Sanctioned Estimate for 1877-78 2,20,000
Total 2,70,000

304. The subjoined statement shows the particulars of provision made for 1878-79 in comparison with the allotments sanctioned for the current year.

the Conservator's revised estimate has increased over his estimates. It is owing to the transfer to the reserves of Tinnevely and Salem from the divisional officers.

The only provision made under this head, which has been furnished in support thereof and will therefore be struck off.

provided under Salem for defending suits that arise with the recent acquisitions made in this division.

300. (c). *Other Charges*.—The estimates of the divisional officers are small and will be retained except in Tinnevely and South Coimbatore where reductions have been made as shown in the margin.

	Num-ber.	Sanctioned Budget Estimate for 1877-78.	Num-ber.	Estimate for 1878-79.
		RS.		RS.
Conservator of Forests	1	14,400	1	14,400
Deputy Conservator, 1st Class	1	8,400	1	8,400
Do. do. 2nd „	3	18,000	3	18,000
Do. do. 3rd „	4	16,800	4	16,800
Difference between the Military and Civil pay of Major Jago (Rs. 290-14-6)		3,492		3,492
Deputy Conservator, 4th Class	6	18,000	6	18,000
Personal allowance of do.		6,000		6,000
Travelling allowance of the above		24,600		24,600
Probationary Assistant Conservator	3	6,600		7,200
Travelling allowance of do.		4,680		3,600
Do. do. of the Conservator	1	3,000		3,000
Assistant to the Conservator	1	3,000		3,000
Sub-Assistant Conservator	2	3,600		3,600
Travelling batta of do.		1,440		1,080
Deputation and special allowances		1,080		1,200
Salary of the subordinate establishments		84,396		84,588
Fixed travelling allowance of do.		5,940		5,820
Extra batta, &c., of do.		540		16,680
Contingencies		4,228		4,864
Total		2,28,196		2,44,288
Add		2,712		2,712
Deduct		10,908		
		2,20,000		2,47,000

* P.W. G.O., dated 22nd September 1876, No. 1,386, for sanctioning the cost of temporary establishment for conserving certain hill forests in Cuddapah 2,532
+ This consists of savings effected from the pay and allowances of certain officers and subordinate establishment as shown hereunder:—

	Pay.	Personal allowance.	Travelling allowance.	Total.
	RS.	RS.	RS.	RS.
Captain Walker, Deputy Conservator, 1st Class, (unattached) as per G.O., dated 3rd July 1876, No. 611, Revenue Department	6,300	900	1,350	8,550
Williams, Esq., Deputy Conservator of Kurnool. Deduction in his pay on account of contribution to Naval pension quarterly made at Rs. 275-15-10 per quarter	1,163	..	..	1,163
Savings under Subordinate Establishment of	780	..	..	780
(Cuddapah)	420	..	..	420
(North Arcot)	55	..	..	55
(Trichinopoly)	..	..	..	..
Total	8,643	900	1,350	10,943

The total charges budgeted for under A. Conservancy and Works, and B. Establishments amount to Rupees 4,10,000 as shown in the margin, whilst the revenue estimated amounts to 4,34,000.

305. The probable financial results of this department for 1878-79 in comparison with the actuals of 1876-77 and the regular estimate of the current year according to Conservator's revision are as shown below:—

	Actuals.	Regular Estimate.	Budget Estimate.
	RS.	RS.	RS.
Receipts	4,15,812	4,40,000	4,34,000
A. Conservancy and Works	1,94,943	1,90,000	1,63,000
B. Establishment and Contingencies	2,19,027	2,47,000	2,47,000
	4,13,970	4,09,000	4,10,000
	1,312	31,000	24,000

306. From the above it will be observed that the Conservator's Regular Estimate under receipts are greater than the actuals of 1876-77 by about Rupees 25,000, while the charges under A. Conservancy and Works and B. Establishments are nearly the same. The increase is chiefly estimated under I (a). Timber in South Coimbatore division where the disposal of a large quantity of teak to the Ordnance Department is ensured. A corresponding increase under charges was not estimated as there is on hand a large stock of timber in that division.

307. Under revenue the difference between the figures of the Budget Estimate and the Regular Estimate of the current year is not large and no remark is called for. Under A. Conservancy and Works there is a decrease of Rupees 27,000, and it is due to restricted operations in felling and planting which are calculated to avoid waste and doubtful investments.

	Budget Estimate for 1877-78.
Total working charges	1,63,000
Deduct expenditure debitable to plantations, fuel reserves, roads, &c.	58,500
	1,04,500
Add Establishment charges exclusive of proportionate share	1,70,000
	2,74,500
Total Revenue	4,34,000
	+ 1,50,000

308. If from the total charges working charges debitable to the development and improvement of forests be deducted and a proportionate share debitable to the same be likewise eliminated the result compares favorably with the total revenue as shown in the margin. But as the divisional officers have not stated how much of their revenue is estimated from fuel reserves and plantations the Conservator has taken the total revenue for the purposes of comparison.

APPENDIX I.

Budget Estimate of the Forest Department, under Receipts for the Official Year 1878-79.

Receipts.	GANJAM.				GODAVERY.				Cuddapah Forests.			
	Gunsar and Surudah Forests.				Ratapilly, &c., Forests.							
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.
I.—Timber and other produce removed from the forests by Government Agency—												
(a) Timber	403	1,500	2,000	2,000	...	...	...	20,000	...	...	...	...
(b) Firewood and charcoal	147	...	...	...	...	...	...	...	...	...	...	...
(c) Bamboo	...	...	...	...	...	...	...	...	...	...	...	...
(d) Sandalwood	...	...	...	...	...	...	...	...	...	...	...	...
(e) Grass and other minor produce	...	...	...	...	...	...	...	...	...	...	...	...
II.—Timber and other produce removed from the forests by contractors or purchasers—												
(a) Timber	2,716	3,800	3,800	4,300	20,015	20,000	20,000	20,000	6,409	8,500	8,500	8,500
(b) Firewood and charcoal	50	...	...	...	...	...	...	...	...	...	...	...
(c) Bamboo	...	...	...	...	...	...	...	...	...	...	...	...
(d) Grazing and fodder grass	6	...	...	...	...	...	...	...	...	...	...	...
(e) Other minor produce	39	...	...	...	...	...	...	...	...	...	...	...
III.—Confiscated drift and waifed.	...	...	...	...	...	...	...	...	...	...	...	...
IV.—Revenue from forests not managed by Government—												
(a) Duty on foreign timber and other forest produce	...	...	...	...	...	...	...	...	...	...	...	...
(b) Revenue from shared and private forests	...	...	...	...	...	...	...	...	...	...	...	...
V.—Miscellaneous—												
(a) Fines and forfeitures	...	...	...	...	...	...	...	...	...	...	...	...
(b) Refunds	...	...	...	...	...	...	...	...	...	...	...	...
(c) Other sources	...	...	...	...	...	...	...	...	...	...	...	...
Total Receipts	4,467	5,500	6,000	6,500	20,935	21,290	21,200	21,150	47,610	49,000	48,810	44,120

306. From the above it will be observed that the Conservator's Regular Estimate under receipts are greater than the actuals of 1876-77 by about Rupees 25,000, while the charges under A. Conservancy and Works and B. Establishments are nearly the same. The increase is chiefly estimated under I (a). Timber in South Coimbatore division where the disposal of a large quantity of teak to the Ordnance Department is ensured. A corresponding increase under charges was not estimated as there is on hand a large stock of timber in that division.

307. Under revenue the difference between the figures of the Budget Estimate and the Regular Estimate of the current year is not large and no remark is called for. Under A. Conservancy and Works there is a decrease of Rupees 27,000, and it is due to restricted operations in felling and planting which are calculated to avoid waste and doubtful investments.

	Budget Estimate for 1877-78.
Total working charges	1,63,000
Deduct expenditure debitable to plantations, fuel reserves, roads, &c. ...	58,500
	1,04,500
Add Establishment charges exclusive of proportionate share	1,70,000
	2,74,500
Total Revenue	4,34,000
	+ 1,50,000

308. If from the total charges working charges debitable to the development and improvement of forests be deducted and a proportionate share debitable to the same be likewise eliminated the result compares favorably with the total revenue as shown in the margin. But as the divisional officers have not stated how much of their revenue is estimated from fuel reserves and plantations the Conservator has taken the total revenue for the purposes of comparison.

APPENDIX I. Budget Estimate of the Forest Department, under Receipts for the Official Year 1878-79.

Receipts.	GANJAM.				GODAVERY.				Cuddapah Forests.			
	Gunsar and Surudah Forests.		Ratapilly, &c., Forests.		Sanctioned Budget Estimate, 1877-78.		Regular Estimate, 1877-78.		Sanctioned Budget Estimate, 1877-78.		Regular Estimate, 1877-78.	
	Actuals, 1876-77.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Budget Estimate, 1878-79.
I.—Timber and other produce removed from the forests by Government Agency—												
(a) Timber	403	2,000	...	2,000	...	20,000	...	20,000	...	10,000	...	10,000
(b) Firewood and charcoal	147	...	...	...	...	...	...	...	...	...	...	...
(c) Bamboo	...	...	...	...	...	...	...	...	...	...	...	...
(d) Sandalwood	...	...	...	...	...	...	...	...	...	...	...	...
(e) Grass and other minor produce	...	...	...	...	...	...	...	...	...	...	...	...
II.—Timber and other produce removed from the forests by contractors or purchasers—												
(a) Timber	2,716	4,300	20,035	4,300	...	...	...	...	...	...	...	...
(b) Firewood and charcoal	50	200	...	200	...	...	...	...	...	...	...	...
(c) Bamboo	...	...	...	...	...	...	...	...	...	...	...	...
(d) Grazing and fodder grass	6	...	...	...	...	...	...	...	...	...	...	...
(e) Other minor produce	39	...	...	...	...	...	...	...	...	...	...	...
III.—Confiscated drift and waifered	...	...	...	...	...	...	...	...	...	...	...	...
IV.—Revenue from forests not managed by Government—												
(a) Duty on foreign timber and other forest produce	...	...	...	...	...	...	...	...	...	...	...	...
(b) Revenue from shared and private forests	...	...	...	...	...	...	...	...	...	...	...	...
V.—Miscellaneous—												
(a) Fines and forfeitures	...	...	...	...	...	...	...	...	...	...	...	...
(b) Refunds	...	...	...	...	...	...	...	...	...	...	...	...
(c) Other sources	...	...	...	...	...	...	...	...	...	...	...	...
Total Receipts	4,467	6,500	20,935	6,500	21,290	21,150	21,200	21,150	47,610	49,000	45,810	44,120

Budget Estimate of the Forest Department, under Receipts for the Official Year 1878-79—(Continued).

Receipts.	KURNOOL.				NORTH ARCOT.				SOUTH ARCOT.			
	Nallamalai Forests.				North Arcot Forests.				South Arcot Forests.			
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.
I.—Timber and other produce removed from the forests by Government Agency—	14	15	16	17	18	19	20	21	22	23	24	25
(a) Timber	Rs. 6,010	Rs. 10,500	Rs. 4,500	10,000	Rs. 4,518	Rs. 4,000	2,000	4,000	Rs. 1,750	Rs. 1,600	750	1,000
(b) Firewood and charcoal	1,484	2,500	1,000	2,000	6,120	7,000	4,000	4,000	453	1,000	850	1,000
(c) Bamboos	1,053	5,500	1,400	2,000	6,639	3,000	3,000	3,000	1,211	1,000	500	1,000
(d) Grazing and fodder grass	101	1,000	1,000	500	577	800	200	500	603	750	700	650
(e) Other minor produce	713	1,000	1,000	1,000	93	100	200	100	155	150	150	100
II.—Timber and other produce removed from the forests by consumers or purchasers—												
(a) Timber	6,010	10,500	4,500	10,000	4,518	4,000	2,000	4,000	1,750	1,600	750	1,000
(b) Firewood and charcoal	1,484	2,500	1,000	2,000	6,120	7,000	4,000	4,000	453	1,000	850	1,000
(c) Bamboos	1,053	5,500	1,400	2,000	6,639	3,000	3,000	3,000	1,211	1,000	500	1,000
(d) Grazing and fodder grass	101	1,000	1,000	500	577	800	200	500	603	750	700	650
(e) Other minor produce	713	1,000	1,000	1,000	93	100	200	100	155	150	150	100
III.—Confiscated drift and wallwood												
IV.—Revenue from forests not managed by Government—												
(a) Duty on foreign timber and other forest produce												
(b) Revenue from shared and private forests												
V.—Miscellaneous—												
(a) Fines and forfeitures	23	50	45	100	25	...	...	...	...	...	...	...
(b) Refunds	45	155	...	...	8	...	...	...	...	...	...	...
(c) Other sources					43	200	200	200	...	...	...	...
Total Receipts	9,513	20,795	8,945	15,000	22,342	23,000	18,700	18,300	11,291	11,210	7,370	11,500

Budget Estimate of the Forest Department, under Receipts, for the Official Year 1878-79—(Continued).

Receipts.	TIRUCHINAPOLY.				MADURA.				TIRUNEVELLY.			
	Trichinopoly Plantations.				Madura Forests.				Tirunelveli Forests.			
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.
I.—Timber and other produce removed from the forests by Government Agency—	26	27	28	29	30	31	32	33	34	35	36	37
(a) Timber	Rs. 6	Rs. 1,500	Rs. 1,500	...	Rs. 1,293	Rs. 3,260	Rs. 1,500	1,500	Rs. 4,980	Rs. 6,656	Rs. 9,500	10,000
(b) Firewood and charcoal	...	...	...	...	2,250	450	250	...	1,422	4,700	600	900
(c) Bamboos	...	...	...	...	50	5,000	20	...	217	311	4,210	750
(d) Sandalwood	...	...	...	...	...	...	...	...	...	...	...	...
(e) Grass and other minor produce	...	...	...	...	945	1,000	4,000	4,000	5,575	5,750	7,500	5,500
II.—Timber and other produce removed from the forests by consumers or purchasers—												
(a) Timber	5	1,500	1,500	2,000	3,165	2,000	2,500	2,500	2,221	4,000	1,000	1,800
(b) Firewood and charcoal	725	...	...	...	7,575	11,000	5,300	10,000	6,410	7,410	9,000	9,000
(c) Bamboos	...	...	...	...	1,071	...	1,500	1,500	158	...	200	200
(d) Grazing and fodder grass	771	500	1,000	1,500	...	...	...	...	...	...	...	...
(e) Other minor produce	8	...	...	...	241	...	300	300	...	...	...	720
III.—Confiscated drift and wallwood	...	...	...	...	512	180	300	500	...	...	200	300
IV.—Revenue from forests not managed by Government—												
(a) Duty on foreign timber and other forest produce	...	...	...	...	...	...	...	...	...	...	...	...
(b) Revenue from shared and private forests	...	...	...	...	...	...	...	...	...	...	...	...
V.—Miscellaneous—												
(a) Fines and forfeitures	12	...	...	...	557	...	...	...	1	...	...	...
(b) Refunds	23	...	...	...	85	...	...	...	...	...	...	...
(c) Other sources	...	...	...	...	513	300	500	600	...	150	...	100
Total Receipts	1,500	2,500	2,500	8,500	18,983	20,320	19,210	21,980	22,469	29,510	28,490	29,270

Budget Estimate, of the Forest Department under Receipts, for the Official Year 1878-79—(Continued).

Receipts.	COIMBATORE.						Nilgiri Forests.			
	North Coimbatore Forests.			South Coimbatore Forests.						Nilgiri Forests.
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	
I.—Timber and other produce removed from the forests by Government Agency—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
(a) Timber	2,587	10,000	4,000	10,000	2,559	30,000	45,000	40,000	47,716	57,000
(b) Firewood and charcoal	8,253	650	650	650	...	...	...	...	...	1,500
(c) Bamboos	1,457	26,000	26,000	11,000	...	...	...	...	8,335	7,300
(d) Sandalwood	34,550	...	...	...	...	...	...	...	...	100
(e) Grass and other minor produce	...	...	...	...	...	...	...	...	...	...
(f) Timber and other produce removed from the forests by consumers or purchasers—	...	...	...	...	...	...	...	...	...	...
(a) Timber	4,400	2,650	2,650	4,000	2,556	2,000	1,600	2,500	...	...
(b) Firewood and charcoal	6,767	7,000	7,000	7,000	1,533	1,900	1,000	1,500	10,733	10,000
(c) Bamboos	6,787	5,100	5,000	5,000	1,515	...	...	1,000	7,100	100
(d) Other minor produce	854	350	350	250	154	...	...	...	197	...
(e) Other minor produce	513	...	...	600	21	...	...	320	...	...
(f) Confiscated drift and wallwood	173	500	500	250	23	...	...	...	...	...
IV.—Revenue from forests not managed by Government—	...	...	...	...	...	...	...	...	...	...
(a) Duty on foreign timber and other forest produce	...	...	...	...	...	...	...	...	...	...
(b) Revenue from shared and private forests	...	...	...	...	...	...	...	...	...	...
V.—Miscellaneous—	...	...	...	...	...	...	...	...	...	...
(a) Fines and forfeitures	28	...	...	...	...	...	...	...	...	...
(b) Refunds	1	...	...	...	...	...	...	...	...	...
(c) Other sources	...	...	...	...	...	...	...	...	...	...
Total Receipts	60,894	54,925	48,335	40,000	8,491	33,000	48,100	45,330	67,087	76,300

Budget Estimate of the Forest Department, under Receipts for the Official Year 1878-79—(Continued).

Receipts.	SALEM.				SOUTH CANARA.				MALAPR.			
	Salem Forests.				South Canara Forests.				Wynnad Forests.			
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.
I.—Timber and other produce removed from the forests by Government Agency—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
(a) Timber	2,775	5,500	2,500	4,500	4,394	5,000	5,000	4,500	12,345	5,000	5,000	12,000
(b) Firewood and charcoal	2,710	2,600	1,000	600	...	...	...	...	...	...	...	...
(c) Bamboos	...	7,500	17,500	7,500	...	...	...	...	...	...	...	...
(d) Sandalwood	...	...	...	...	...	...	...	...	...	...	...	...
(e) Grass and other minor produce	...	...	...	...	...	...	...	...	...	...	...	...
(f) Timber and other produce removed from the forests by consumers or purchasers—	...	...	...	...	...	...	...	...	...	...	...	...
(a) Timber	4,629	4,000	5,000	5,000	...	...	...	...	...	...	...	...
(b) Firewood and charcoal	20,713	17,000	20,000	20,000	867	1,000	1,000	1,000	...	...	...	...
(c) Bamboos	5,343	8,000	6,000	6,500	...	...	...	...	...	...	...	...
(d) Grass and fodder grass	25	50	50	50	...	...	...	...	...	...	...	...
(e) Other minor produce	20,113	20,000	20,000	20,000	805	1,500	200	...	...	...	...	...
(f) Confiscated drift and wallwood	301	700	700	500	85	...	...	...	...	...	...	...
III.—Revenue from forests not managed by Government—	...	...	...	...	...	...	...	...	...	...	...	...
(a) Duty on foreign timber and other forest produce	...	...	...	...	...	...	...	...	...	...	...	...
(b) Revenue from shared and private forests	...	...	...	...	...	...	...	...	...	...	...	...
V.—Miscellaneous—	...	...	...	...	...	...	...	...	...	...	...	...
(a) Fines and forfeitures	251	...	...	...	50	...	...	...	70	...	...	...
(b) Refunds	58	...	...	...	15	...	...	...	713	...	...	...
(c) Other sources	...	...	...	...	...	...	...	...	...	...	...	...
Total Receipts	59,921	65,450	71,050	64,500	6,237	7,500	6,700	5,000	11,731	5,500	6,000	13,700

Budget Estimate of the Forest Department, under Receipts for the Official Year 1878-79—(Continued).

Receipts.	MALABAR—(Continued).										ABSTRACT.	
	Nelumbar Forests.					Palghat Forests.					Actuals, 1876-77.	Budget Estimate, 1878-79.
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.		
I.—Timber and other produce removed from the forests by Government Agency—	62	63	64	65	66	67	68	69	70	71	72	73
(a) Timber	31,953	20,000	20,000	20,000	897	8,200	2,000	2,000	1,21,419	1,53,476	1,57,700	1,66,000
(b) Firewood and charcoal	...	...	...	...	...	...	...	...	13,306	13,000	10,800	9,650
(c) Bamboos	820	...	...	...	...	...	800	...	5,531	9,044	4,800	2,450
(d) Sandalwood	...	...	...	...	...	...	...	...	41,763	43,000	53,050	25,000
(e) Grass and other minor produce	...	...	...	...	...	...	...	...	8,401	9,070	13,050	11,850
II.—Timber and other produce removed from the forests by consumers or purchasers—	...	...	...	...	...	...	...	...	...	...	...	...
(a) Timber	...	...	...	...	1,559	150	2,200	500	62,081	65,750	51,000	62,000
(b) Firewood and charcoal	...	...	...	...	2,407	2,100	9,100	2,200	98,917	97,000	72,550	1,00,800
(c) Bamboos	...	...	...	...	160	100	...	100	27,872	26,000	19,000	23,800
(d) Grazing and fodder grass	...	...	...	...	...	...	...	...	1,585	1,000	2,300	2,250
(e) Other minor produce	...	...	...	...	80	...	80	200	25,217	25,550	23,700	25,000
III.—Confiscated drift and waifwood	...	...	...	...	...	...	...	...	2,800	3,650	3,650	3,650
IV.—Revenue from forests not managed by Government—	...	...	...	...	...	...	...	...	...	...	...	...
(a) Duty on foreign timber and other forest produce	...	...	...	...	...	...	...	...	...	...	...	...
(b) Revenue from shared and private forests	...	...	...	...	...	...	...	...	...	...	...	...
V.—Miscellaneous—	...	...	...	...	...	...	...	...	...	...	...	...
(a) Fines and forfeitures	303	...	...	...	9	...	...	...	798	...	675	...
(b) Refunds	101	...	...	...	...	...	...	...	708	...	...	...
(c) Other sources	...	...	...	...	...	...	...	...	2,117	1,580	1,355	1,350
Add Actuals of Colcondah	...	...	...	...	...	...	...	...	4,15,250	...	...	...
Total Receipts	33,183	20,000	20,000	20,000	5,052	6,450	7,250	6,000	4,15,312	4,50,000	4,40,000	4,34,000

APPENDIX II.
Budget Estimate of the Forest Department, under "A. Conservancy and Works" for the Official Year 1878-79.

Expenditure.	GADAVAY.										CUDAPAH.	
	GADAVAY.					GADAVAY.					CUDAPAH.	
	Gumur and Suradah Forests.					Rakapilly, &c., Forests.					Oodiyaph Forests.	
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.
	2	3	4	5	6	7	8	9	10	11	12	13
A.—CONSERVANCY AND WORKS.												
I.—Timber and other produce removed from the forests by Government Agency—												
(a) Timber	179	1,000	1,000	1,000	...	...	...	...	2,290	4,353	1,000	2,400
(b) Firewood and charcoal	...	...	...	...	...	...	...	...	50	...	100	...
(c) Bamboos	...	...	...	...	...	...	...	...	42	...	100	100
(d) Sandalwood	...	...	...	...	...	...	...	...	149	250	100	200
(e) Grass and other minor produce	...	...	...	...	...	...	...	...	...	...	...	...
II.—Timber and other produce removed from the forests by consumers or purchasers	24	...	...	...	...	...	...	...	...	...	...	...
III.—Confiscated drift and waifwood	...	...	...	...	...	...	...	...	...	...	...	...
IV.—Revenue from forests not managed by Government—	...	...	...	...	...	...	...	...	...	...	...	...
(a) Duty on foreign timber and other forest produce	...	...	...	...	...	...	...	...	...	...	...	...
(b) Revenue from shared and private forests	...	...	...	...	...	...	...	...	...	...	...	...
V.—Rent of leased forests and payments to shareholders in forests managed by Government	...	...	...	...	...	...	...	...	...	...	...	...
VI.—Live and dead stock—	...	...	...	...	...	...	...	...	...	...	...	...
(a) Four trees of cattle	137	300	300	300	...	...	...	...	...	...	...	...
(b) Food and keep of cattle	23	30	30	20	...	...	...	...	...	...	...	...
(c) Plant, tools, and instruments	...	...	...	...	...	...	...	...	...	...	...	...
VII.—Communications and buildings—	...	...	...	...	...	...	...	...	...	...	...	...
(a) Roads and bridges	...	...	...	...	...	...	...	...	...	...	...	...
(b) Buildings	...	...	...	...	...	...	...	...	...	...	...	...
(c) Other works	...	...	...	...	...	...	...	...	...	...	...	...
VIII.—Demarcation, improvement, and extension of forests—	...	...	...	...	...	...	...	...	...	...	...	...
(a) Demarcation	...	...	...	...	...	...	...	...	...	...	...	...
(b) Compensation for land and rights	...	...	...	...	...	...	...	...	...	...	...	...
(c) Surveys and working plans	...	...	...	...	...	...	...	...	...	...	...	...
(d) Plantations	36	40	40	40	...	...	...	...	...	...	...	...
(e) Protection from fire	...	...	...	...	...	...	...	...	...	...	...	...
(f) Other works	20	20	20	20	...	...	...	...	...	...	...	...
IX.—Miscellaneous—	...	...	...	...	...	...	...	...	...	...	...	...
(a) Refunds	...	...	...	...	...	...	...	...	...	...	...	...
(b) Law charges	...	...	...	...	...	...	...	...	...	...	...	...
(c) Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Total A, Conservancy and Works	419	1,390	1,390	1,380	...	...	...	...	6,788	11,138	7,646	4,650

Budget Estimate of the Forest Department under "A. Conservancy and Works," &c.—(Continued).

Expenditure.	Kuvool.					North Arcot.					South Arcot.				
	Nullamahai Forests.					North Arcot Forests.					South Arcot Forests.				
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Budget Estimate, 1878-79.
A.—CONSERVANCY AND WORKS.															
I.—Timber and other produce removed from the forests by Government Agency—															
(a) Timber	14	15	16	17	18	19	20	21	22	23	24	25			
(b) Firewood and charcoal					52	700	1,000	500	2,204	2,000	1,000	2,000			
(c) Bamboo					85	1,600	1,000	500	647	300	1,000	2,000			
(d) Sandalwood					114	500	500	500	500	500	500	500			
(e) Grass and other minor produce					962	875	875	875	128	320	200	200			
(f) Timber and other produce removed from the forests by consumers or purchasers					301	300	135	50	31	75	50	75			
XI.—Confiscated drift and waifwood															
IV.—Revenue from forests not managed by Government—															
(a) Duty on foreign timber and other forest produce															
(b) Revenue from leased forests and payments to shareholders in forests managed by Government—															
VI.—Live and dead stock—															
(a) Purchase of cattle															
(b) Feed and keep of cattle															
(c) Plant, tools, and instruments															
VII.—Communications and buildings—															
(a) Roads and bridges															
(b) Buildings															
(c) Other works															
VIII.—Demarcation, improvement, and extension of forests—															
(a) Demarcation															
(b) Compensation for land and rights															
(c) Surveys and working plans															
(d) Plantations															
(e) Protection from fire															
(f) Other works															
IX.—Miscellaneous—															
(a) Returns															
(b) Law charges															
(c) Other charges															
Add amount as per Memorandum of Public Department	493	1,025	1,100	1,110	9,920	8,633	8,083		15,459	12,755	11,350	12,405			
Total A, Conservancy and Works															

Budget Estimate of the Forest Department under "A. Conservancy and Works," &c.—(Continued).

Expenditure.	Tinnevely.					Madurai Forests.					Tinnevely Forests.				
	Tinnevely Plantations.					Madurai Forests.					Tinnevely Forests.				
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Budget Estimate, 1878-79.
A.—CONSERVANCY AND WORKS.															
I.—Timber and other produce removed from the forests by Government Agency—															
(a) Timber	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
(b) Firewood and charcoal					229	1,750	300	100	2,555	2,500	4,000	5,000			
(c) Bamboo					1,145	200	250	250	250	1,000	300	300			
(d) Sandalwood					105	1,250	1,000	1,000	250	1,000	1,000	1,000			
(e) Grass and other minor produce					500	500	1,000	1,000	1,850	2,000	3,000	3,000			
(f) Timber and other produce removed from the forests by consumers or purchasers					244	905	1,100	1,100	879	1,400	900	1,100			
XI.—Confiscated drift and waifwood															
IV.—Revenue from forests not managed by Government—															
(a) Duty on foreign timber and other forest produce															
(b) Revenue from leased forests and payments to shareholders in forests managed by Government—															
VI.—Live and dead stock—															
(a) Purchase of cattle															
(b) Feed and keep of cattle															
(c) Plant, tools, and instruments															
VII.—Communications and buildings—															
(a) Roads and bridges															
(b) Buildings															
(c) Other works															
VIII.—Demarcation, improvement, and extension of forests—															
(a) Demarcation															
(b) Compensation for land and rights															
(c) Surveys and working plans															
(d) Plantations															
(e) Protection from fire															
(f) Other works															
IX.—Miscellaneous—															
(a) Returns															
(b) Law charges															
(c) Other charges															
Total A, Conservancy and Works	7,635	7,750	6,400	6,310	23,300	7,333	6,270	4,150	9,077	10,150	9,445	11,235			

Budget Estimate of the Forest Department under A "Conservancy and Works," &c.—(Continued).

Expenditure.	COMBAYORE.										MADRAS.			
	North Chikabature Forests.					South Chikabature Forests.					Nilgiri Forests.			
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.
A.—CONSERVANCY AND WORKS.														
I.—Timber and other produce removed from the forests by Government Agency—														
(a) Timber ..	2,764	7,007	2,390	..	22,103	20,000	22,000	11,555	27,791	18,000	22,000	16,400	..	..
(b) Firewood and charcoal ..	..	500	500	..	..	..	..	..	..	..	..	1,729	..	..
(c) Bamboo ..	707	500	500	..	..	..	..	..	2,218	2,500	6,250	1,900	..	..
(d) Sandalwood ..	4,222	4,250	4,300	..	60	..	..	..	..	..	..	..	..	..
(e) Grass and other minor produce ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(f) Timber and other produce removed from the forests by consumers or purchasers ..	1,931	1,400	2,250	8,807	146	500	500	600	2,214	2,700	2,000	2,100	..	..
(g) Confiscated drift and waifwood ..	..	250	100	125	..	..	..	..	..	..	..	100	..	..
II.—Revenue from forests not managed by Government—														
(a) Duty on foreign timber and other forest produce ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Revenue from shal and palote forests ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Rent of leased forests and payments to shal holders in forests managed by Government ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
III.—Live and dead stock—														
(a) Purchase of cattle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Feed and keep of cattle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Plant, tools, and instruments ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV.—Communications and buildings—														
(a) Roads and bridges ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Buildings ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Other works ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII.—Demarcation, improvement, and extension of forests—														
(a) Demarcation ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Compensation for land and rights ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Surveys and working plans ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(d) Plantations ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(e) Protection from fire ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(f) Other works ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX.—Miscellaneous—														
(a) Refunds ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Law charges ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Other charges ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total A, Conservancy and Works ..	17,034	21,345	17,175	12,293	30,653	23,273	31,479	21,200	45,255	40,520	45,070	55,310	..	..

Budget Estimate of the Forest Department under A "Conservancy and Works," &c.—(Continued).

Expenditure.	SARUN.										MADRAS.									
	Salom Forests.					South Canara Forests.					Wysnad Forests.					..				
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.
A.—CONSERVANCY AND WORKS.																				
I.—Timber and other produce removed from the forests by Government Agency—																				
(a) Timber ..	3,333	2,900	1,600	2,500	2,151	2,000	1,600	2,000	..	..	..	..	..	..	..	..	..	..	..	..
(b) Firewood and charcoal ..	..	..	600	400	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Bamboo ..	..	..	1,973	1,900	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(d) Sandalwood ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(e) Grass and other minor produce ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(f) Timber and other produce removed from the forests by consumers or purchasers ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(g) Confiscated drift and waifwood ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
II.—Revenue from forests not managed by Government—																				
(a) Duty on foreign timber and other forest produce ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Revenue from shal and palote forests ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Rent of leased forests and payments to shal holders in forests managed by Government ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
III.—Live and dead stock—																				
(a) Purchase of cattle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Feed and keep of cattle ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Plant, tools, and instruments ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV.—Communications and buildings—																				
(a) Roads and bridges ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Buildings ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Other works ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII.—Demarcation, improvement, and extension of forests—																				
(a) Demarcation ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Compensation for land and rights ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Surveys and working plans ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(d) Plantations ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(e) Protection from fire ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(f) Other works ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX.—Miscellaneous—																				
(a) Refunds ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Law charges ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Other charges ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total A, Conservancy and Works ..	10,375	12,247	9,647	8,890	8,945	4,000	4,470	5,850	21,125	6,120	6,150	9,150	..	..	..	..	..	..	..	..

[illegible]

Victor A. Goetz-Hanley

Budget Estimate of the Forest Department.

[illegible]

Expenditure.	Cuddayah.					Kurnool.					North Arcot.					
	Cuddayah Forests.					Nullamalai Forests.					North Arcot Forests.					
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.
	14	15	16	17	18	19	20	21	22	23	24	25				
B.—ESTABLISHMENTS.																
I.—Salaries—																
(a.) Conservator	...	4,200	4,200	4,200	5,382	4,897	4,897	6,000	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200
(b.) Superior Officers	...	4,951	6,600	7,020	4,094	5,052	5,052	5,052	4,302	4,236	2,844	5,016	4,302	4,236	2,844	5,016
(c.) Subordinate Forest and Depôt Establishments.	...	1,238	1,440	1,536	1,090	1,281	1,281	1,344	1,249	1,164	984	1,164	1,249	1,164	984	1,164
(d.) Office Establishments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(e.) Deputation and special allowances.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
II.—Travelling Allowances—																
(a.) Conservator	...	1,800	1,812	1,800	2,082	1,800	1,800	1,800	1,915	1,800	1,800	1,800	1,915	1,800	1,800	1,800
(b.) Superior Officers	...	720	495	1,774	300	420	420	1,516	385	420	240	1,635	385	420	240	1,635
(c.) Subordinate Forest and Depôt Establishments.	...	85	...	152	...	...	...	152	485	...	...	152	485	...	...	152
(d.) Office Establishments	...	...	...	...	...	...	...	...	1	...	...	...	1	...	...	...
III.—Contingencies—																
(a.) Stationery	...	...	50	20	79	100	100	80	4	50	50	50	4	50	50	50
(b.) Carriage of tents and records.	...	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(c.) Pay of Police Guards	...	...	50	20	28	40	40	40	319	150	150	150	319	150	150	150
(d.) Sundries	...	30	80	60	41	40	40	30	131	100	100	100	131	100	100	100
(e.) Official postage	...	30	...	...	...	...	...	...	123	...	...	...	123	...	...	...
(e.) Temporary charge (Famine Batta).	...	...	...	...	272	...	...	...	...	...	...	...	...	...	...	...
Total B, Establishments	15,391	14,845	13,802	16,582	13,908	13,633	13,633	16,014	13,113	12,120	10,368	14,267	13,113	12,120	10,368	14,267
Total of A, Conservancy and Works	6,788	11,138	7,516	4,650	489	1,635	1,100	1,440	6,820	8,683	8,683	6,975	6,820	8,683	8,683	6,975
Grand Total of all Expenditure	22,179	25,983	21,318	21,232	14,457	15,268	14,733	17,454	19,933	20,803	18,451	20,642	19,933	20,803	18,451	20,642

Expenditure.	South Arcot.					Trichinopoly.					Madura.					
	South Arcot Forests.					Trichinopoly Plantations.					Madura Forests.					
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.
	26	27	28	29	30	31	32	33	34	35	36	37				
B.—ESTABLISHMENTS.																
I.—Salaries—																
(a.) Conservator	3,000	3,000	3,000	3,000	1,577	2,400	2,400	2,400	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
(b.) Superior Officers	2,063	2,256	2,126	2,356	1,069	1,505	800	1,560	4,283	4,500	4,500	4,500	4,283	4,500	4,500	4,500
(c.) Subordinate Forest and Depôt Establishments.	1,175	1,296	1,216	1,296	683	540	540	540	1,134	948	948	948	1,134	948	948	948
(d.) Office Establishments	...	...	...	...	90	...	...	...	...	...	...	...	...	...	...	...
(e.) Deputation and special allowances.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
II.—Travelling Allowances—																
(a.) Conservator	1,800	1,800	1,800	1,800	1,436	1,440	1,200	1,200	2,339	1,800	1,800	1,800	2,339	1,800	1,800	1,800
(b.) Superior Officers	128	180	180	753	187	180	180	517	355	480	480	1,123	355	480	480	1,123
(c.) Subordinate Forest and Depôt Establishments.	107	...	...	152	52	...	...	152	53	...	...	152	53	...	...	152
(d.) Office Establishments	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
III.—Contingencies—																
(a.) Stationery	11	5	...	10	4	5	5	5	...	10	10	5	...	10	10	5
(b.) Carriage of tents and records	24	35	25	30	...	15	15	15	48	50	70	48	48	70	70	48
(c.) Pay of Police Guards	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(d.) Sundries	40	40	50	40	1	10	10	10	132	95	100	125	132	100	200	150
(e.) Official postage.	92	60	90	90	63	50	60	70	157	100	200	150	157	100	200	150
(f.) Temporary charge (Famine Batta).	51	...	...	...	...	...	...	...	109	...	...	...	109	...	...	...
Total B, Establishments	8,491	8,072	8,617	9,427	5,093	6,145	5,160	6,469	12,210	10,983	11,108	12,151	12,210	10,983	11,108	12,151
Total of A, Conservancy and Works	15,160	12,755	11,350	12,405	7,685	7,750	6,800	6,310	3,895	7,333	6,270	4,150	3,895	7,333	6,270	4,150
Grand Total of all Expenditure...	23,951	21,427	19,947	21,832	12,778	13,895	11,960	12,809	16,105	18,316	17,378	16,301	16,105	18,316	17,378	16,301

B.—Establishment and Contingencies, &c.—(Continued).

Expenditure.	Tinnevely.					COMBATORE.				
	Tinnevely Forests.					North Cimbatore Forests.				
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.		Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	South Cimbatore Forest.
	38	39	40	41		42	43	44	45	46 47 48 49
B.—ESTABLISHMENTS.										
I.—Salaries—										
(a) Conservator	4,900	4,900	4,900	4,900	RS.	4,200	4,200	4,200	4,200	RS.
(b) Superior Officers	4,055	4,123	5,078	4,428	RS.	6,839	7,200	7,119	7,200	RS.
(c) Subordinate Forest and Depot Establishments.	1,177	900	900	900	RS.	2,419	2,160	2,160	2,160	RS.
(d) Office Establishments	...	...	...	...	RS.	...	...	...	...	RS.
(e) Deputation and special allowances.	...	...	...	...	RS.	...	...	...	...	RS.
II.—Travelling Allowances—										
(a) Conservator	2,353	1,800	1,800	1,800	RS.	1,600	1,800	1,800	1,800	RS.
(b) Superior Officers	375	360	360	1,373	RS.	1,519	1,260	1,260	2,828	RS.
(c) Subordinate Forest and Depot Establishments.	221	...	...	152	RS.	166	...	...	152	RS.
(d) Office Establishments	...	...	...	...	RS.	...	...	...	...	RS.
(e) Contingencies—	...	...	...	...	RS.	...	...	...	...	RS.
(a) Stationary	6	5	18	10	RS.	...	...	...	...	RS.
(b) Carriage of tents and records	62	50	50	62	RS.	21	...	...	...	RS.
(c) Pay of Police Guards	...	...	...	...	RS.	...	...	...	...	RS.
(d) Sandries	48	75	75	75	RS.	81	...	...	...	RS.
(e) Official postage	182	200	200	180	RS.	117	...	...	...	RS.
Temporary charge (Famine Batta)	153	...	...	...	RS.	105	...	...	...	RS.
Total B, Establishments...	12,832	12,018	12,771	13,180	RS.	17,267	16,900	17,138	18,780	RS.
Total of A, Conservancy and Works	1,077	10,120	9,445	11,228	RS.	17,094	21,645	17,175	12,292	RS.
Grand Total of all Expenditure...	11,509	22,138	22,216	24,408	RS.	34,361	38,545	34,313	31,072	RS.

B.—Establishment and Contingencies, &c.—(Continued).

Expenditure.	Nilgiris.					SALEM.					SOUTH CANARA.				
	Nilgiri Forests.					Salem Forests.					South Canara Forests.				
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.		Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.
	50	51	52	53	RS.	54	55	56	57	58	59	60	61	62	63
I.—Salaries—															
(a) Conservator	8,941	7,692	7,692	7,692	RS.	3,000	5,400	5,400	5,400	6,000	6,000	6,000	6,000	6,000	6,000
(b) Superior Officers	5,860	5,388	5,388	5,388	RS.	6,767	7,236	7,236	7,236	3,020	3,020	3,560	3,560	3,000	3,000
(c) Subordinate Forest and Depot Establishments.	1,359	1,608	1,608	1,608	RS.	2,920	1,824	1,824	1,824	1,415	1,415	1,518	1,518	1,518	1,518
(d) Office Establishments	36	...	...	...	RS.	29	...	...	...	...	...	...	...	...	...
(e) Deputation and special allowances.	...	...	...	...	RS.	...	...	...	...	...	...	...	...	...	...
II.—Travelling Allowances—															
(a) Conservator	1,984	1,800	1,800	1,800	RS.	2,173	3,240	2,760	3,000	1,800	1,800	1,800	1,800	1,800	1,800
(b) Superior Officers	1,129	1,020	1,020	1,886	RS.	810	1,140	1,140	1,990	605	420	420	1,330	1,330	1,330
(c) Subordinate Forest and Depot Establishments.	...	...	...	152	RS.	75	...	...	152	156	...	...	152	152	152
(d) Office Establishments	...	...	...	...	RS.	...	...	...	...	...	...	...	...	...	...
(e) Contingencies—	...	...	...	...	RS.	...	...	...	...	...	...	...	...	...	...
(a) Stationary	...	...	15	15	RS.	32	20	20	40	...	...	...	...	...	...
(b) Carriage of tents and records.	...	...	7	7	RS.	73	75	75	75	216	160	150	...	...	...
(c) Pay of Police Guards	...	...	...	...	RS.	...	...	...	...	...	...	...	...	...	...
(d) Sandries	436	100	200	100	RS.	74	150	150	100	127	100	75	100	100	100
(e) Official Postage	30	40	40	40	RS.	175	150	150	175	125	75	125	150	150	150
Temporary charge (Famine Batta)	65	...	...	...	RS.	213	...	...	...	...	...	...	...	...	...
Total B, Establishments ...	19,280	17,673	17,770	18,688	RS.	15,441	19,235	18,755	19,992	13,067	13,013	13,478	14,180	14,180	14,180
Total of A, Conservancy and Works	45,355	40,820	45,670	36,134	RS.	12,089	13,217	9,517	8,890	8,915	4,030	4,470	5,850	5,850	5,850
Grand Total of all Expenditure...	64,635	58,493	63,440	55,028	RS.	27,530	32,452	28,302	28,882	22,412	17,073	17,948	20,030	20,030	20,030

B.—Establishment and Contingencies, &c.,—(Continued).

Expenditure.	Wynaad Forests.				Nelambur Forests.			
	Actuals, 1876-77	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
B.—ESTABLISHMENTS.								
I.—Salaries.								
(a) Conservator	4,200	4,200	4,200	4,200	4,800	4,800	4,800	4,800
(b) Superior Officers	2,461	2,461	2,461	2,461	2,697	2,697	2,697	2,697
(c) Subordinate Forest and Depot Establishments.								
(d) Office Establishments	1,091	1,230	1,681	1,936	1,209	1,500	1,332	1,500
(e) Deputation and special allowances.	...	...	...	...	...	...	...	...
II.—Travelling Allowances.								
(a) Conservator	...	...	...	...	...	...	...	...
(b) Superior Officers	1,914	1,800	1,800	1,800	1,200	1,200	1,200	1,200
(c) Subordinate Forest and Depot Establishments.	72	180	180	686	76	...	...	338
(d) Office Establishments	39	...	...	152	129	...	...	162
III.—Contingencies.								
(a) Stationery	...	...	...	...	...	...	...	...
(b) Carriage of tents and records	8	...	...	...	...	...	...	...
(c) Pay of Police Guards	...	...	...	...	...	...	...	...
(d) Sundries	8	75	75	75	32	100	100	100
(e) Official postage	20	25	25	25	30	35	40	35
(f) Temporary charge (Famine Batta)...	...	...	...	...	41	...	...	...
Total B. Establishments	9,812	9,676	10,591	11,354	10,127	9,522	9,682	10,012
Total of A, Conservancy and Works	11,125	6,150	6,150	9,150	17,844	19,500	18,000	17,900
Grand Total of all Expenditure ...	20,937	15,826	16,741	20,504	27,971	29,022	27,682	27,912

B.—Establishment and Contingencies, &c.,—(Continued).

MALABAR—(Continued).									ABSTRACT.		
Expenditure.			Palghat Forests.								
	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.	Actuals, 1876-77.	Sanctioned Budget Estimate, 1877-78.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.			
	70	71	72	73	74	75	76	77			
B.—ESTABLISHMENTS.											
I.—Salaries.—											
(a) Conservator	...	...	...	...	14,400	14,400	14,400	14,400			
(b) Superior Officers	...	...	...	...	68,515	71,989	71,989	80,592			
(c) Subordinate Forest and Depot Establishments.	1,152	1,140	1,140	1,140	61,908	63,605	62,730	64,860			
(d) Office Establishments	247	252	252	252	25,230	25,668	25,706	25,860			
(e) Deputation and special allowances.	...	...	...	...	944	1,080	1,080	1,200			
II.—Travelling Allowances.—											
(a) Conservator	...	...	...	...	2,400	3,000	3,000	3,000			
(b) Superior Officers	...	...	...	...	28,945	27,939	27,932	28,200			
(c) Subordinate Forest and Depot Establishments.	211	180	180	400	7,976	8,100	7,645	20,620			
(d) Office Establishments	5	...	...	84	2,020	...	...	3,140			
III.—Contingencies.—											
(a) Stationery	...	...	...	...	67	65	88	107			
(b) Carriage of tents and records... ..	...	...	...	2	728	675	990	861			
(c) Pay of Police Guards	...	...	...	...	...	...	...	...			
(d) Sundries	...	...	...	10	2,660	2,160	2,370	2,055			
(e) Official postage	...	...	...	10	1,850	1,328	1,780	1,805			
(f) Temporary charge (Famine Batta).	...	...	...	...	1,384	...	...	...			
Total B. Establishments	1,624	1,592	1,592	1,898	2,19,027	2,20,000	2,19,000	2,47,000			
Total of A, Conservancy and Works	1,200	4,625	4,515	3,250	1,94,943	2,00,000	1,90,000	1,63,000			
Grand Total of all Expenditure	2,824	6,217	6,107	5,148	4,13,970	4,20,000	4,09,000	4,10,000			

APPENDIX IV.

Last sanctioned Scale of the Forest Conservancy Department in the Madras Presidency as stood on the 1st November 1877.

[illegible]

No.	Date	Description	Particulars	Amount
Do.	Do.	1 Constable	20 0 0	20 0 0
Do.	Do.	1 Do.	20 0 0	20 0 0
Do.	Do.	1 Monthly	12 0 0	12 0 0
Do.	Do.	1 Duffadar	12 0 0	12 0 0
Do.	Do.	3 Peons at 9 Rs. each	27 0 0	27 0 0
6th September 1877,	1877, No. 2,642,	R.D.		
25th July 1876,	4th August 1876,	No. 1,042, R.D.		
Dept. of Rev., Agri., and Com.				
1 Clerk	25 0 0			
2 Peons at 7 Rs. each	14 0 0			
1 Sweeper	3 0 0			
Total	783 0 0			
Sub-Assistant Conservator's Office Establishment.				
11th January 1876, No. 39, R.D.				
1 Clerk	25 0 0			
2 Peons at 7 Rs. each	14 0 0			
Total	39 0 0			
GUNDS AND STRAID IN GANDAM.				
Sub-Assistant Conservator's Office Establishment.				
1 Clerk	25 0 0			
2 Peons at 7 Rs. each	14 0 0			
Total	39 0 0			
Forest Ranger.				
1 Ranger (Superannuated), 1st Class	100 0 0			
Travelling allowance	25 0 0			
Special do.	5 0 0			
Total	130 0 0			
Forest Establishment.				
1 Forest Guard	8 0 0			
7 Do. do. at 7 Rs. each	49 0 0			
Total	57 0 0			
GOLCONDA, VIZAGAPATAK.				
1 Forester	30 0 0			
1 Head Forest Guard	10 0 0			
4 Forest Guards at 7 Rs. each	28 0 0			
Total	68 0 0			

LAST sanctioned State of the Forest Conservancy Department, &c.—(Continued.)

Date and Number of the Order of Government of India.	Date and Number of the Order of Madras Government.	Number	Permanent Establishment sanctioned lately as per G.O.s, dated 11th Jan. 1876, No. 39, and 4th Aug. 1876, No. 1,012, R.D.	Amount.	Total of each Division.	Permanent Establishment revised with reference to G.O.s, dated 1st Sept. 1876, No. 1,314, and	Amount.	Total of each Division.	Income.	Savings.
3d December 1875, No. 1,288, Dept. of Rev., Agri. and Commerce.	11th January 1876, No. 39, R.D.	1	Clerk	15 0 0	15 0 0	1 Clerk	15 0 0	15 0 0	...	...
Do.	Do.	1	Forester	50 0 0	50 0 0	1 Ranger	50 0 0	50 0 0	...	...
Do.	Do.	1	Forest Guards at 7 Rs. each.	28 0 0	28 0 0	4 Forest Guards at 7 Rs. each.	98 0 0	98 0 0	...	...
24th April 1876, No. 2,308, F.D.	24th January 1876, No. 145, R.D.	1	Deputy Conservator, 4th Class.	250 0 0	250 0 0	1 Deputy Conservator, 4th Class.	250 0 0	250 0 0	...	...
26th June 1876, No. 543, Dept. of Rev., Agri. and Commerce.	6th July 1876, No. 911, R.D.	1	Personal allowance, Travelling do. ...	100 0 0	100 0 0	Personal allowance, Travelling do. ...	100 0 0	100 0 0	...	...
4th December 1875, No. 1,262, Dept. of Rev., Agri. and Commerce.	11th January 1876, No. 39, R.D.	1	Head Clerk	20 0 0	20 0 0	1 Head Clerk	20 0 0	20 0 0	...	...
Do.	Do.	1	2nd Clerk	20 0 0	20 0 0	1 2nd Clerk	20 0 0	20 0 0	...	...
Do.	Do.	1	3rd do. (Vernacular) ...	15 0 0	15 0 0	1 3rd do. (Vernacular) ...	15 0 0	15 0 0	...	...
Do.	Do.	1	Peon	8 0 0	8 0 0	1 Peon	8 0 0	8 0 0	...	...
Do.	Do.	2	Peons at 7 Rs. each ...	14 0 0	14 0 0	2 Peons at 7 Rs. each ...	14 0 0	14 0 0	...	...
Do.	Do.	2	Clerks at 15 Rs. each. Peons at 6 Rs. each ...	30 0 0	30 0 0	2 Clerks at 15 Rs. each. Peons at 6 Rs. each ...	30 0 0	30 0 0	...	...
Do.	Do.	2	Peons at 6 Rs. each ...	12 0 0	12 0 0	2 Peons at 6 Rs. each ...	12 0 0	12 0 0	...	...
Do.	Do.	2	Peons at 6 Rs. each ...	12 0 0	12 0 0	2 Peons at 6 Rs. each ...	12 0 0	12 0 0	...	...
Do.	Do.	1	Ranger, 3rd Class ...	60 0 0	60 0 0	1 Ranger, 3rd Class ...	60 0 0	60 0 0	...	...
Do.	Do.	1	Travelling allowance, Ranger, 3rd Class ...	15 0 0	15 0 0	1 Travelling allowance, Ranger, 3rd Class ...	15 0 0	15 0 0	...	...
Do.	Do.	1	Probationary Ranger.	50 0 0	50 0 0	1 Probationary Ranger.	50 0 0	50 0 0	...	...

* Vide G.O., dated 12th October 1877, No. 3,333, R. D.

Do.	Do.	1	Ranger, 1st Class ...	100 0 0	100 0 0	1 Ranger, 1st Class ...	100 0 0	100 0 0	...	...
Do.	Do.	1	Travelling allowance, Ranger, 1st Class ...	25 0 0	25 0 0	1 Travelling allowance, Ranger, 1st Class ...	25 0 0	25 0 0	...	...
Do.	Do.	1	Travelling allowance, Ranger, 3rd Class ...	15 0 0	15 0 0	1 Travelling allowance, Ranger, 3rd Class ...	15 0 0	15 0 0	...	...
Do.	Do.	2	Foresters at 30 Rs. each.	60 0 0	60 0 0	2 Foresters at 30 Rs. each.	60 0 0	60 0 0	...	...
Do.	Do.	2	Foresters at 20 Rs. each.	40 0 0	40 0 0	2 Foresters at 20 Rs. each.	40 0 0	40 0 0	...	...
Do.	Do.	5	Forest Guards at 8 Rs. each.	40 0 0	40 0 0	5 Forest Guards at 8 Rs. each.	40 0 0	40 0 0	...	...
Do.	Do.	25	Forest Guards at 7 Rs. each.	175 0 0	175 0 0	25 Forest Guards at 7 Rs. each.	175 0 0	175 0 0	...	...
24th April 1873, No. 2,338, F.D.	24th January 1873, No. 145, R.D.	1	Deputy Conservator, 2nd Class.	500 0 0	500 0 0	1 Deputy Conservator, 2nd Class.	500 0 0	500 0 0	...	...
6th December 1875, No. 1,262, Dept. of Rev., Agri. and Commerce.	11th January 1876, No. 39, R.D.	1	Head Clerk	30 0 0	30 0 0	1 Head Clerk	30 0 0	30 0 0	...	...
Do.	Do.	1	2nd Clerk	20 0 0	20 0 0	1 2nd Clerk	20 0 0	20 0 0	...	...
Do.	Do.	1	3rd do. (Vernacular) ...	15 0 0	15 0 0	1 3rd do. (Vernacular) ...	15 0 0	15 0 0	...	...
Do.	Do.	1	Peon	8 0 0	8 0 0	1 Peon	8 0 0	8 0 0	...	...
Do.	Do.	2	Peons at 7 Rs. each ...	14 0 0	14 0 0	2 Peons at 7 Rs. each ...	14 0 0	14 0 0	...	...
Do.	Do.	2	Clerks at 15 Rs. each.	30 0 0	30 0 0	2 Clerks at 15 Rs. each.	30 0 0	30 0 0	...	...
Do.	Do.	2	Peons at 6 Rs. each ...	12 0 0	12 0 0	2 Peons at 6 Rs. each ...	12 0 0	12 0 0	...	...
Do.	Do.	1	Ranger, 3rd Class ...	60 0 0	60 0 0	1 Ranger, 3rd Class ...	60 0 0	60 0 0	...	...
Do.	Do.	1	Travelling allowance, Ranger, 3rd Class ...	15 0 0	15 0 0	1 Travelling allowance, Ranger, 3rd Class ...	15 0 0	15 0 0	...	...
Do.	Do.	1	Probationary Ranger.	50 0 0	50 0 0	1 Probationary Ranger.	50 0 0	50 0 0	...	...

* Vide G.O., dated 13th June 1877, No. 1,974, R.D.

LAST sanctioned Scale of the Forest Conservancy Department, &c.—(Continued.)

Date and Number of the Order of Government of India.	Date and Number of the Order of Madras Government.	Permanent Establish- ment as per G.O.s, dated 11th Jan. 1876, No. 59, and 4th Aug. 1876, No. 191, R.D.	Amount.	Total of each Head.	Total of each Division.	Increase.	Savings.
6th December 1875, No. 1202, Depo. of Rev., Agri. and Com.	11th January 1876, No. 59, R.D.	1 Forester	30 0 0	...	...	...	15 0 0
Do.	Do.	3 Foresters at 20 Rs. ea. 1 Forest guards at 5 Rs. each.	40 0 0 30 0 0	...	...	...	10 0 0 10 0 0
Do.	Do.	25 Forest Guards at 7 Rs. each.	175 0 0	255 0 0	1,204 0 0	...	19 2 0 71 0 0
24th April 1875, No. 2,604, P.D.	24th January 1876, No. 143, R.D.	1 Deputy Conservator, 4th Class. Personal allowance ... Travelling do. ...	250 0 0 160 0 0 150 0 0	...	North Arcot. ...	...	...
24th June 1875, No. 618, Depo. of Rev., Agri., and Commerce.	24th July 1876, No. 911, R.D.	Office Establishment, 2nd Class. 1 Head Clerk	30 0 0	...	...	...	...
6th December 1875, No. 1,562, Dept. of Rev., Agri. and Com- merce.	11th January 1876, No. 148, R.D.	1 2nd Clerk 1 3rd do. 1 Peon 2 Peons at 7 Rs. each...	25 0 0 15 0 0 9 0 0 14 0 0	...	...	...	15 0 0
No. Do.	Do.	Clerks at 15 Rs. each Peons at 6 Rs. each...	80 0 0 12 0 0	...	Forest Ranger's Office.	...	5 0 0 12 0 0

[illegible]

Forest sanctioned Scale of the Forest Conservancy Department, &c.—(Continued.)

Date and Number of the Order of Government of India.	Date and Number of the Order of Madras Govern- ment.	Name	Permanent Establish- ment sanctioned lately as per L.O., dated 11th January 1876, No. 39 and 4th August 1876, No. 1,912, B.D.	ES. A. P. <i>Forest Establishment.</i>	Total of each Head.	Total of each Division.	Number	Permanent Establish- ment as temporarily revised with reference to G.O.s, dated 2nd September 1875, Nos. 1,214, and	Amount.	Total of each Head.	ES. A. P.	Total of each Division.	Savings.
6th December 1875, No. 1,262, Dept. of Rev. Arcy. and Com- mence.	11th January 1876, No. 39, R.D.	Do.	1 Forester ...	30 0 0	...	...	1	Forester	20 0 0	...	ES. A. P.	...	...
Do.	Do.	1 Forester	...	30 0 0	...	...	1	Head Forest Guard,	10 0 0	...	...	...	10 0 0
Do.	Do.	4 Forest Guards at 5 Rs. each.	...	20 0 0	...	...	4	Forest Guards at 5 Rs. each.	20 0 0	...	...	...	2 0 0
Do.	Do.	15 Do. at 7 Rs. each.	...	105 0 0	135 0 0	775 0 0	8	Do. at 7 Rs. each	56 0 0	125 0 0	...	711 0 0	49 0 0
Do.	Do.	1 Head Clerk	...	30 0 0	...	...	1	Head Clerk	30 0 0	...	...	...	15 0 0
Do.	Do.	1 Head Clerk (Vernacu- lar)	...	16 0 0	...	...	1	Poon	8 0 0	...	...	...	...
Do.	Do.	1 Poon	...	6 0 0	...	...	1	Poon	7 0 0	45 0 0	...	...	...
Do.	Do.	1 Do.	...	7 0 0	60 0 0	...	1	...	...	...	...	...	...
Do.	Do.	1 Clerk	...	15 0 0	...	...	1	...	...	...	...	...	16 0 0
Do.	Do.	1 Poon	...	6 0 0	21 0 0	...	1	...	...	...	...	...	6 0 0
Do.	Do.	1 Ranger, 3rd Class	...	50 0 0	...	...	1	Ranger, 3rd Class	50 0 0	...	...	...	...
Do.	Do.	1 Travelling allowance	...	16 0 0	...	...	1	Travelling allowance	15 0 0	...	...	...	...
Do.	Do.	1 Probationary Ranger.	...	50 0 0	125 0 0	...	1	Probationary Ranger.	50 0 0	125 0 0	...	...	...
Do.	Do.	1 Forester	...	20 0 0	20 0 0	225 0 0	1	Forester	20 0 0	20 0 0	...	190 0 0	25 0 0

[illegible]

File G O, dated 17th August 1977. No. 2526, L.D.

[illegible]

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

Date and Number of the Order of Government of India.	Date and Number of the Order of Madras Government.	Permanent Establishment, as sanctioned, dated 11th Jan. 1876, No. 29, and 4th Aug. 1876, No. 1,042, R.D.	Amount sanctioned.	Total of each Division.	Permanent Establishment, as revised with residence, dated 2nd Sept. 1876, No. 1,814, and	Amount.	Total of each Division.	Increase.	Savings.
24th April 1872, No. 2,808, E.D.	24th Jan. 1873, No. 18, R.D.	1 Deputy Conservator, 3rd Class. Travelling allowance.	880 0 0 150 0 0 500 0 0	1,330 0 0	1 Deputy Conservator, 3rd Class. Travelling allowance.	880 0 0 150 0 0 500 0 0	1,330 0 0	—	—
24th Dec. 1873, No. 1,252, D.C.	11th Jan. 1876, No. 39, R.D.	1 Head Clerk.	20 0 0	20 0 0	1 Head Clerk.	20 0 0	20 0 0	—	10 0 0
Do.	Do.	2nd Clerk.	25 0 0	25 0 0	2nd Clerk.	25 0 0	25 0 0	—	—
Do.	Do.	1 Peon.	9 0 0	9 0 0	1 Peon.	9 0 0	9 0 0	—	—
Do.	Do.	1 Peon. at 7 Rs. each.	76 0 0	76 0 0	1 Peon. at 7 Rs. each.	76 0 0	76 0 0	—	—
Do.	Do.	1 Clerk.	18 0 0	18 0 0	1 Clerk.	18 0 0	18 0 0	—	—
Do.	Do.	1 Peon.	7 0 0	7 0 0	1 Peon.	7 0 0	7 0 0	—	—
Do.	Do.	1 Ranger, 3rd Class. Travelling allowance.	60 0 0 16 0 0	76 0 0	1 Ranger, 3rd Class. Travelling allowance.	60 0 0 16 0 0	76 0 0	—	—
Do.	Do.	1 Forester.	20 0 0	20 0 0	1 Forester.	20 0 0	20 0 0	—	—
Do.	Do.	1 Head Forest Guard.	18 0 0	18 0 0	1 Head Forest Guard.	18 0 0	18 0 0	—	—
Do.	Do.	2 Forest Guards at 8 Rs. each.	36 0 0	36 0 0	2 Head Forest Guards at 7 Rs. each.	14 0 0	14 0 0	—	4 0 0
Do.	Do.	6 Forest Guards at 7 Rs. each.	42 0 0	42 0 0	6 Forest Guards at 7 Rs. each.	42 0 0	42 0 0	—	—
			125 0 0	125 0 0		125 0 0	125 0 0	—	—

Date and Number of the Order of Government of India.	Date and Number of the Order of Madras Government.	Permanent Establishment, as sanctioned, dated 11th Jan. 1876, No. 29, and 4th Aug. 1876, No. 1,042, R.D.	Amount sanctioned.	Total of each Division.	Permanent Establishment, as revised with residence, dated 2nd Sept. 1876, No. 1,814, and	Amount.	Total of each Division.	Increase.	Savings.
24th April 1872, No. 2,808, E.D.	24th Jan. 1873, No. 18, R.D.	1 Deputy Conservator, 4th Class. Personal allowance. Travelling do.	250 0 0 150 0 0 100 0 0	500 0 0	1 Deputy Conservator, 4th Class. Personal allowance. Travelling do.	250 0 0 150 0 0 100 0 0	500 0 0	—	—
24th Dec. 1873, No. 1,252, D.C.	11th Jan. 1876, No. 39, R.D.	1 Head Clerk.	20 0 0	20 0 0	1 Head Clerk.	20 0 0	20 0 0	—	—
Do.	Do.	2nd Clerk.	25 0 0	25 0 0	2nd Clerk.	25 0 0	25 0 0	—	—
Do.	Do.	1 Peon.	9 0 0	9 0 0	1 Peon.	9 0 0	9 0 0	—	—
Do.	Do.	1 Peon. at 8 Rs. each.	72 0 0	72 0 0	1 Peon. at 8 Rs. each.	72 0 0	72 0 0	—	—
Do.	Do.	1 Do. at 7 Rs. each.	49 0 0	49 0 0	1 Do. at 7 Rs. each.	49 0 0	49 0 0	—	—
Do.	Do.	1 Clerk.	18 0 0	18 0 0	1 Clerk.	18 0 0	18 0 0	—	—
Do.	Do.	1 Personal allowance.	10 0 0	10 0 0	1 Personal allowance.	10 0 0	10 0 0	—	—
Do.	Do.	1 Forester.	20 0 0	20 0 0	1 Forester.	20 0 0	20 0 0	—	—
Do.	Do.	1 Do. Head Forest Guard.	18 0 0	18 0 0	1 Do. Head Forest Guard.	18 0 0	18 0 0	—	—
Do.	Do.	1 Do. Forest Guard at 7 Rs. each.	28 0 0	28 0 0	1 Do. Forest Guard at 7 Rs. each.	28 0 0	28 0 0	—	—
			731 0 0	731 0 0		731 0 0	731 0 0	—	—

[illegible]

Abstract

Districts.	Divisions.	Original Scale.	Revised Scale.	Increase.	Decrease.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Madras...	Central Office ...	5,277 0 0	4,788 0 0	...	489 0 0
Ganjam ...	Gumsoor and Saradiah ...	95 0 0	226 0 0	131 0 0	...
Vizagapatam ...	Golecondah ...	53 0 0	...	...	68 0 0
Godavery ...	Buddrachellum ...	93 0 0	33 0 0	...	...
	Cuddapah ...	1,141 0 0	1,042 0 0	...	102 0 0
	Kurnool ...	1,254 0 0	1,218 0 0	25 0 0	71 0 0
	North Arcot ...	1,637 0 0	1,050 0 0	...	47 0 0
	South Arcot ...	778 0 0	711 0 0	...	67 0 0
	Trichinopoly ...	226 0 0	190 0 0	...	36 0 0
	Madura ...	599 0 0	434 0 0	...	115 0 0
	Tinnevely ...	1,979 0 0	974 0 0	24 0 0	129 0 0
Coinbatore ...	North Coimbatore ...	1,463 0 0	1,335 0 0	12 0 0	91 0 0
	South Coimbatore ...	1,812 0 0	1,165 0 0	...	146 0 0
	Nilgiris ...	1,561 14 6	1,393 14 6	...	103 0 0
	Salem ...	1,499 0 0	1,199 0 0	...	309 0 0
	South Canara ...	1,164 0 0	1,064 0 0	...	109 0 0
Malabar ...	Wynad ...	987 14 4	832 14 4	...	25 0 0
	Nelambr ...	781 0 0	781 0 0	...	...
	Palghant ...	131 0 0	131 0 0	...	...
	Total ...	20,471 12 10	18,774 12 10	192 0 0	1,889 0 0
	Deduct Increase ...	...	...	...	192 0 0
	Net Decrease ...	...	...	...	1,697 0 0

SUBMITTED to Government with the following remarks.

2. The Conservator estimates the receipts of the current year at Rupees 4,40,000 against Rupees 4,36,000 the actuals of

	Actuals.	Est.
1871-72	4,19,000	
1872-73	4,12,000	
1873-74	4,49,000	
1874-75	3,61,000	
1875-76	4,26,000	
1876-77	4,15,000	

previous years it appears somewhat high. The details however have been carefully examined item by item by the Conservator, and the estimate is less than that sanctioned by Rupees 10,000.

3. The receipts of 1878-79 are estimated at Rupees 4,34,000. This estimate may, the Board think, be accepted.

4. The conservancy and working charges of the current year are estimated at Rupees 1,90,000 against Rupees 1,35,000, the actuals of 1876-77, and Rs. 2,00,000, the sanctioned estimate. The estimate calls for no remark from the Board.

5. The estimate of working charges for 1878-79 is below the actuals of 1876-77 by Rupees 32,000. The decrease is chiefly under "expenses of timber removed by Government Agency" and under "Purchase of Cattle." The Board presume that the estimate under the former head is framed with reference to the stock on hand and the requirements of the year in each forest, but the details of stock, the ordinary requirements, and the provision for the current year are not shown. The estimate however is sufficiently low and may be accepted. The provision made for extension of plantation is trifling, being 450 Rupees in North Coimbatore and 1,519 on the Nilgiris; no extension of fuel reserves has been provided for.

6. The estimate for 1878-79 under Establishment and Contingencies shows an increase of Rupees 23,000 over the Regular Estimate of the current year. This is due to provision having been made for the salary of Captain Walker whose return from leave is expected next year, and to full provision having been made for the salaries and batta of subordinate establishments according to the sanctioned scale without taking into account the temporary retrenchments referred to in G.O., dated 26th January 1877, No. 363. The estimate may stand.

7. The estimates which the Board recommend for adoption are as follow :—

	Actuals of		Estimate		Estimate for 1878-79.	
	1875-76.	1876-77.	Sanctioned Estimate for 1877-78.	Regular Estimate of 1877-78.	Conservator's	Board's.
Receipts...	RS. 4,56,000	4,31,000	RS. 4,50,000	4,40,000	RS. 4,31,000	RS. 4,31,000
Working charges...	2,40,000	2,30,000	2,30,000	2,30,000	2,30,000	2,30,000
Establishment and Contingencies...	1,78,300	1,71,000	1,70,000	1,70,000	1,70,000	1,70,000
Total charges...	4,38,000	4,01,000	4,00,000	4,00,000	4,00,000	4,00,000

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Secretary.

No. 2. ORDER THEREOF, 5th January 1878, No. 1.

Forests, No. 1.

The Conservator of Forests submits, through the Board of Revenue, the Forest Budget for 1878-79, accompanied by a detailed explanatory note in the form prescribed by the Government of India.

2. ACTUALS, 1876-77.—The following statement shows the actuals of 1876-77 compared with the revised budget and regular estimates for the same year :—

	Budget Estimate.	Regular Estimate.	Actuals.
Receipts ...	RS. 4,12,000	RS. 4,15,000	RS. 4,15,312
Charges { A ...	2,04,000	2,22,000	1,94,943
{ B ...	2,10,000	2,28,000	2,19,027
Total ...	4,14,000	4,50,000	4,13,970
Surplus ...	38,000	—	1,342
Deficit ...	—	10,000	—

3. It appears from the above that though the actual receipts fell far short of the original and regular estimates they were in excess of the actual expenditure which fell below the estimates. This result seems to have been attained by a reduction

* See G.O. 27th July 1877, No. 2,881. in working expenses and in the memorandum* that accompanied the statement consequent on short demand for timber.

4. The establishment charges could not be kept within the low figure to which the budget estimate was reduced by the Government of India; but they were lower than the regular estimate; and the Government fear that the result, though unavoidable, was attended with considerable hardship to the subordinate establishments, and with some loss of efficiency.

5. The largest falling off in revenue occurred in South Coimbatore, where it was found impossible to remove from the forests the timber required by various public departments owing to scarcity of timber for the elephants caused by the long-continued drought. But for this unfavourable circumstance the revenue must have been much larger as the demand was great.

6. The actuals of receipts and charges for 1875-76 and 1876-77 are compared below with the regular estimate for the current year and the budget estimate for 1878-79 as prepared by the Conservator :—

	Actual, 1875-76.	Actual, 1876-77.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.
Receipts ...	RS. 4,27,723	RS. 4,15,312	RS. 4,40,000	RS. 4,34,000
Charges { A ...	2,59,945	1,94,943	1,00,000	1,03,000
{ B ...	1,90,188	2,19,027	2,19,000	2,17,000
Total ...	4,30,083	4,13,970	4,00,000	4,10,000

7. REGULAR ESTIMATE, 1877-78.—(a) Receipts.—The budget estimate under this head was Rs. 4,50,000, which has now been reduced by Rs. 10,000. In the absence of any information as to the actuals for the five months on which this estimate was framed, it is, as remarked by the Board, difficult to form an opinion as to its accuracy, but the year is not likely to be much more favorable than 1876-77. Colonel Beddome has, on the whole, reduced the estimate of the District Forest officers; but in the case of the estimated receipts in Tinnevely, and the Nilgiris under I (a) Timber he has accepted the local estimate of a large increase in revenue. The Government consider it will be better in these cases not materially to increase the budget estimate, which is higher than the actuals of 1876-77. The Conservator's total regular estimate will, therefore, be reduced

	Actuals, 1876-77.	Budget Estimate, 1877-78.	Regular Estimate, 1877-78.
Tinnevely ...	RS. 4,980	RS. 6,656	RS. 9,500
Nilgiris ...	47,716	50,000	57,000

by Rs. 9,000, and will stand at Rs. 4,31,000.

8. EXPENDITURE—A—Conservancy and Works.—The Conservator has reduced the budget estimate by Rupees 10,000. It seems probable that some reduction may be admissible; but the proposed amount is below the actuals of 1876-77, a year in which work was greatly restricted. Under these circumstances, and as no account has been taken of the extra amount* already spent on the North Arcot plantations, it will be safer to leave the budget estimate unaltered.

	Actuals, 1875-76.	Actuals, 1876-77.	Budget Estimate, 1877-78.	Regular Estimate, 1877-78.
A—Conservancy and Works...	RS. 2,39,945	RS. 1,94,943	RS. 2,00,000	RS. 1,90,000

* Rs. 4,000.

9. B—Establishments.—Here also the budget estimate is lowered (Rs. 1,000), and no explanation is submitted; but in view of the recent increases to the pay of some of the superior officers, and the return to duty of Captain Walker, the sanctioned amount will be retained.

10. The estimates for the current year will then stand as follows :—

	Budget Estimate.	Regular Estimate.
Receipts ...	RS. 4,40,000	RS. 4,31,000
Charges { A ...	2,00,000	2,00,000
{ B ...	2,20,000	2,20,000
Total ...	4,20,000	4,20,000

11. **BUDGET ESTIMATE, 1878-79.**—*Receipts.*—In framing his estimate of the forest revenue for 1878-79, the Conservator has been influenced by the falling off in 1875-76 and 1876-77, and has reduced the amounts suggested by the District Officers. In some cases, as in that of II (c) timber removed from the forest by consumers or purchasers in Cuddapah and Kurnool, he has probably under-estimated the demand that is likely to arise should 1878-79 be a favorable year; but on the other hand the revenue looked for from I (a) timber removed by departmental agency exhibits a marked increase over the actuals of recent years. On the whole the total estimate of receipts being only Rs. 5,277 in excess of the actuals for 1875-76 is reasonable and may stand.

12. *Charges—A—Conservancy and Working.*—The estimate of expenditure on I (a) felling and removing timber by departmental agency is so much below the actuals of 1876-77 and the regular estimate of the current year that the Government are unable to accept it. Operations have been much curtailed during the last eighteen months; and next year it will probably be found necessary to work with more vigor. Moreover, as already pointed out, an increased revenue is estimated under this head. The proposal to

* Rs. 79,800.

of 1876-77 by upwards of Rs. 19,000. The estimate for 1878-79 will be therefore reduced. The Government have had to be guided in the complete absence of information of the

13. Under the head VIII (c) provided for an expenditure of Rs. amount one-half. It is most important guard against fire, and the work is done. The requirements of each are in the absence of any strong evidence the Government consider they should be accepted.

14. Under E Establishments the full sanctioned amount is entered; and the entire budget as now revised is given below.

	Actuals 1876-77.	Regular Estimate, 1877-78.	Budget Estimate, 1878-79.
Receipts	Rs. 4,11,812	Rs. 4,11,000	Rs. 4,11,000
Charges { A	Rs. 1,95,013	Rs. 2,00,000	Rs. 1,86,500
{ B	Rs. 2,18,017	Rs. 2,20,000	Rs. 2,17,000
Total	Rs. 4,13,950	Rs. 4,20,000	Rs. 4,13,500
Surplus	Rs. 1,142	Rs. 11,000	Rs. 500

(True Extract.)

(Signed)

C. G. MASTER,
Secretary to Government.

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

2nd T. D. Ryan.

Note

1/45

The Govt. India's instructions as to the preparation of budget estimates will be found in G.O. 15th Dec 77 No. 570. It revised a former Resolution of the 15th Aug 74 but as far as regular estimates are concerned introduced no change.

It would seem that the regular estimates are not submitted separately by the Conservator and it has apparently been customary to alter that officers regular estimates—vide para 6 of G.O. 12th Dec 76 No 2010 or Ltr 77-78 Budget—
This alteration was accepted by the Govt. of India.

See para 2 of their
Resolution in f.o.
24th July 77 No: 823.

It was however
further revised
by another regular
estimate submitted
by telegram on the
1st July 77^{l.p.} No: 482.

On the 15th of July
~~sent~~, & subsequently
if necessary, further
changes in the
which would
affect the Regular
estimates are to
be telegraphed by
the Conservator
(vide f.o. 1st Dec 77
No 3339.)

Perhaps the wording
of the concluding
sentence of para 7
of the draft is too
positive.

Lal
29/7

of the Regular Est.
for this f.o. I have
no objection to its being
in the Regular
form. My remark
the draft assumes that
it had been of force to
f.o. 29/7

1
46

State as to
the preparation
of Forest Estimates

8/4916

Revenue Dept.
No 1
Proceedings of the Madras Government
Under date the 11 January, 1877

Read again 4-0 27 July

Nº 2385

Read also the following
Proceedings of the Board of Revenue
dated 22 November 1877 Nº 5051,
submitting, with remarks, the Budget
Estimate of the Forest Department
for 1878/79.

W.M.
10/12

B.C.
M.S.
M.S. M.S.

Conservation of Forests
The following is a summary of the
proceedings of the Board of Revenue
dated 22 November 1877, Nº 5051,
submitting, with remarks, the Budget
Estimate of the Forest Department
for 1878/79.

1. The Conservator of Forests
submits, through the Board of Revenue,
the Forest Budget for 1878/79, accompa-
nied by a detailed explanatory
note in the form prescribed by
the Govt of India.
Actuals 1876/77

2. The following
Statements

Statement shows the details of
 (1876/77), compared with the revised
 Budget & regular estimates for
 the same year.

	Budget Estimate	Regular Estimate	Actuals
Receipts—	5,12,000	4,35,000	4,15,312
Charges { A—	2,64,000	2,22,000	1,94,943
{ B—	2,10,000	2,23,000	2,19,027
Total—	4,74,000	4,45,000	4,13,970
Surplus	38,000	"	1,342
Deficit	"	10,000	"

3. It appears from the
 above that though the ^{actual} receipts fell
 far short of the ~~unrevised~~ ^{estimated}
 for when the original and
 regular estimates were framed,
 they were ^{in excess of} ~~yet large enough~~
~~to cover~~ the actual expenditure
 10% less than the ~~estimated~~
 and ~~some 10% less than~~
 13-4. This result seems to
 have been attained by a reduction
 of the working expenses
 and

See No. 27 of July 77
 No. 2385.

and in the Memorandum
 that accompanied ^{1/18} the
 Statement of Actuals sub-
 mitted by the Conservator
 in July last, it was
 explained that this step
 was consequent on the short-
 demand for timber.

4. The establishment
 charges ^{could not be kept within}
 the low figure to which
 the Budget Estimate
 had been reduced by the
 Government of India;
 but they were lower than
 the regular estimate; and
 the

10 The Government fear that
11 the ^{result} measure though necessary
12 was attended with considerable
13 hardship to the
14 subordinate establishments,
15 and with some loss of
16 efficiency.

5. — The largest
3 falling off of revenue
1 occurred in South Guimbatore
7 where it was found
1 impossible to remove
1 from the forests
1 the timber required
1 by various
1 public departments.

His

149
This arose from the scarcity
of fodder for the elephants
caused by the long continued
drought, and but for this
unfavorable occurrence the
revenue must have been
much larger as the de-
mand was assured.

6. The actuals of
receipts and charges for
75-76 and 76-77 may be
carefully compared with
the regular estimate for
the current year and
they

the budget estimate for
78-79 as prepared by
the Comptroller

	Actual 75-76	Actual 76-77	Regular Estimate 77-78	Budget Estimate 78-79
Receipts	4,277,223	4,153,312	4,400,000	4,314,000
Charges A.	2,399,745	1,919,743	1,900,000	1,630,000
B.	1,901,138	2,193,227	2,100,000	2,470,000
Total	2,599,883	4,112,970	4,000,000	4,110,000

Regular Estimate 77-78

(a) Receipts

The budget estimate
under this head was

Rs 4,30,000, which was
now reduced by Rs 10,000.

In

In the absence of any
information as to the
actuals for the five
months on which this
estimate was framed,
it is, as remarked by
the Board, difficult to
form an opinion as to its
accuracy, but the year
is not likely to be much
more favorable than 76-77.
Colonel Widdowes has,
on the whole, reduced
the estimate of the District
forest

forest officers, but in the
 case of the estimated receipts
 in Summerville and the Wil-
 gins under I(a) which
 he has accepted the
 local estimate of a large
 increase of revenue. The
 Govt. consider it will be
 better in these cases not
 materially to increase the
 budget estimate which is
 higher than the actuals
 of 76-77. The Conservator's
 total regular estimate will
 therefore be reduced by Rs. 90,000

	Actuals 1876-77	Budget Estimate 1877-78	Regular Estimate 1877-78
	Rs.	Rs.	Rs.
Summerville	4,980	6,656	7,500
Wilgins	4,776	50,000	57,000

and

Has
 J. H. Regular Estimate
 has already submitted
 S. L. (Conservator) has

	Actuals		Budget estimate	Regular estimate
	1875-76	1876-77	1877-78	1877-78
	Rs.	Rs.	Rs.	Rs.
Conservancy & Works	2,39,915	1,91,913	2,00,000	1,90,000

8. Expenditure.

A Conservancy Form
 The Conservator has
 reduced the budget
 estimate by Rs. 10,000.
 It seems probable that
 some reduction might
 be admissible, but the
 proposed amount is
 below the actuals of 76-77,
 a year in which work
 was greatly restricted. Un-
 der these circumstances

and

and as no account has
 been taken of the extra
 amount already spent
 on the North West plan-
 tations, it will be safer
 to leave the budget esti-
 mate unaltered.

Q. R. Establishment.
 Here also the budget es-
 timate is lowered (\$1,000)
 and no explanation is
 submitted but in view
 of the recent increases
 to the pay of some of
 the

\$14,000

There is no account
 of the increase of the
 amount already submitted
 for the current year's
 estimate of the expenses
 of the establishment
 of previous years for the
 current year. This is
 presented by the Q. R.

See above.

^{1/2}
 the superior officers and
 the return to duty of
 Captain Walker the sanc-
 tioned amount will be
 retained.

10. The estimates for
 the current year will
 then stand as follows.

	Budget estimate.	Regular estimate
Receipts	14,40,000	14,31,000
Charges. A.	2,00,000	2,00,000
B.	2,20,000	2,20,000
Total.	4,20,000	4,20,000

11. Budget estimate 78-79
 Receipts. In framing
 his estimate of the forest
 revenue