M.R.O. 14—5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2629 Press Mis.

116. 117

Dated 6 — 11 — 1867.

Not to be folded or roughly handled

No. 116. Read the following letter from the Accountant General, to the Secretary to Government, Revenue Department, dated Fort St. George, 25th October 1867, No. 244 :—

1. Referring to the Proceedings of Government in the Revenue Department, No. 2,248, dated the 25th ultimo, and to the 6th paragraph of the Standing Order from the Government of India in the Public Works Department, No. 5 of 1867, I have the honor to submit, herewith, the Budget Estimate of the Forest Department for 1868-69, duly examined by this Office, the results of which are given in the three accompanying Memoranda marked A, B, and C.

I. Copy of the sanctioned scale of Establishment.
II. Report on the contemplated operations for the official year 1868-69.
III. Annual abstract account of the cash transactions of the Forest Department for 1866-67.

2. With the above are also forwarded the documents noted in the margin, received from the Conservator of Forests with his letter No. 309, dated the 15th instant, copy of which is also enclosed.

3. On receipt of the orders of the Madras Government on the estimate now submitted, I shall, after making the necessary abstracts of the same for the Civil Estimates, despatch the Returns to Calcutta by the first mail of the next month, so that as directed they may be there by the 15th.

From the Conservator of Forests, to the Accountant General, Fort St. George, dated Madras, 15th October 1867, No. 309 :—

1. With reference to the Standing Orders of the Government of India, No. 5, 1867, in regard to Forest Budget Estimates, I have the honor to submit herewith the Budget Estimate of the Forest Department for the ensuing year, with the accompaniments noted in the margin, premising that, in accordance with G. O. of the 25th ultimo, No. 2,248, upon Forest Circular G. G. No. 21 of 1867, intimating the intended tour of the Inspector General of Forests in December, and the desirableness of his reviewing the Forest Budgets before his departure, and directing that the Madras Budget should reach Calcutta by the 15th November next, I have scrutinized the figures entered by my Deputy in charge of the accounts, and trust the explanatory memorandum will be satisfactory.

I. Copy of last sanctioned scale of establishment.
II. Report on the contemplated operations for the official year 1868-69.
III. Annual abstract account of cash transactions of the Forest Department for 1866-67.

Note.—The Administration Report for 1866-67 has been printed and reviewed by Government.

2. The discrepancies between the actuals and the estimated receipts and charges of 1866-67 may be briefly summarized.

3. Against the estimated receipts of Rupees 3,66,667, adverted to in paragraph 8 of Captain Beddome's letter of 12th October 1866, No. 2,031, recorded in G. O. dated 5th November 1866, No. 2,988, an amount of Rupees 3,38,608 was realized last year, including the value of timber supplied to public departments, as per statement furnished to you from this Office. The Controller of Public Works Accounts has admitted and passed Rupees 72,680-3-4, but there remains a sum of

Rupees 3,024-1-4 to be adjusted in his books for the current year, as intimated in my letter to Government, recorded in G. O. dated 26th August 1867, No. 2,601.

4. The discrepancy between the estimated receipts and actuals of the past year, viz., Rupees 28,059, consists of the following items:—

Annamallay	Rupees	18,000
Wynaad	,,	7,000
Forests under the license system	,,	3,059
Total	Rupees	28,059

I. ANNAMALLAY.—Lieutenant Foord, who was appointed to act for Lieutenant Bennet, absent on sick leave in England, also resigned the appointment on the ground of ill-health, and was succeeded by Lieutenant Gosling, who realised the sum of Rupees 12,040 from timber supplied to the public departments less than the estimate by about Rupees 18,000.

II. WYNAAD.—In this range, only the small sum of Rupees 11,425 was realized, owing to there being little demand for timber, and to the market being overstocked from Pulpilly and other private forests.

III. FORESTS UNDER LICENSE SYSTEM—The seigniorage on bamboos in several forest ranges was not levied till July and August 1866, when the re-imposition was sanctioned. The revenue in Golgondah and North Arcot Districts did not reach the amount anticipated in the estimates for 1866-67.

5. EXPENDITURE.—There was a saving of Rupees 45,000 from the estimated expenditure for 1866-67, arising from the limited scale on which working operations were carried on in several ranges, in consequence of the scarcity of labor through the prevalence of famine, and partly from discontinuance of the advance system, which rendered contractors unwilling to cart timber to the depots. This work is now done by cash payments at increased rates, which, it is hoped, may gradually fall.

6. ESTABLISHMENT.—Under this head was a saving of Rupees 7,622 last year, attributable (1) to the Officiating Conservator having drawn deputation allowance only, (2) to the Deputy Conservator's appointment at Annamallay not having been filled up for some time, (3) to the occurrence of several vacancies on the Range Establishment by casualties and sickness, and to the difficulty of finding efficient hands to fill these posts.

7. REGULAR ESTIMATE.—The receipts and charges exhibited in the regular estimate have been carefully framed, and may be accepted. The anticipated income of the current year is 3,80,000 Rupees, only Rupees 20,000 less than was estimated last year.

8. BUDGET ESTIMATE OF RECEIPTS FOR 1868-69.—A good receipt being anticipated from the large quantity of timber in the Annamallay depots and from the usual sales in other ranges, the sum of Rupees 4,20,000 has been entered as the aggregate income expected to be realized in 1868-69.

9. EXPENDITURE.—The estimated charges have been raised with reference to the extensive operations proposed in demarcating reserves and forming fuel plantations, also the opening up forest roads in certain districts during 1868-69.

* Kurnool.
South Arcot.
Tinnevelly.
Annamallay.
Chenat Nair and Wallyar.
Neilgherry.
Nellumbur.

10. ESTABLISHMENT.—The increase is owing to the additional establishments sanctioned for certain ranges, which* are named in the margin: for these, application has been made to this Government, and provision is made in the Budget pending sanction of the Government of India.

11. The financial results anticipated may be thus summed up:—

Receipts	Rupees	4,20,000
Expenditure.		
A. Conservancy and Working 1,65,000 B. Establishment and Contingencies 1,45,000	,,	3,10,000
Surplus	Rupees	1,10,000

REPORT ON CONTEMPLATED OPERATIONS IN THE OFFICIAL YEAR 1868-69.

1. GOOMSUR.—*Revenue.*—The revenue from the Sal forests of the Northern Circars is improving but slowly, owing to the grant of permits by the holders of Bunjur land for felling and removing timber for sale, and partly to the use of the reserved woods by ryots for building purposes free of seigniorage. On the other hand, the Government depôt has supplied a considerable quantity of timber for the construction of a School and Jail at Berhampore. There is also a demand for Sal from the Aska Factory and the Ordnance Department at Secunderabad.

2. *Expenditure.*—To obtain longer scantlings, timber carts are required for removing logs from the forests to the depôt, and the Conservator has authorized the Overseer to purchase four pairs of strong buffaloes, and to construct four carts, at a cost not exceeding Rupees 480, out of the Budget allotment for the current year.

3. A sum of Rupees 500 was transferred from the sanctioned estimate of expenditure for this year for enclosing a firewood reserve in the Balapully jungles of Cuddapah District.

G. O. 30th April 1867, No. 970.

4. GOLCONDAH.—*Revenue.*—The seigniorage collections in this remote range are very small. The operations being experimental, Rupees 500 are entered in the regular estimate under Item No. I; this sum is likely to be realized under the voucher and license system in the current year. A sum of Rupees 2,000 has been estimated as the revenue next year in the Items I and II.

5. *Expenditure.*—The regular estimate of expenditure has been reduced to Rupees 1,000, the difference between this and the original estimate, viz., Rupees 500, was transferred* to the Cuddapah Range in consequence of the limited scale on which operations are conducted. The Overseer of Golcondah is under the control of the Head Assistant of Vizagapatam.

* G. O. 30th April 1867, No. 970.

6. In Proceedings Government of India, Public Works Department, 18th July 1866, No. 275 F, the continuance of the temporary establishment was sanctioned for one year, pending report on the

Communicated in G. O. 10th August 1866, No. 2,031.

resources of this district by Captain Beddome, who has been prevented by various causes from exploring the forest tracts which fringe the Lower Godavery, as mentioned in paragraph 9 of the Administration Report for 1866-67, and until submission of the required report, which may be expected by the end of this year, the charges entered in the Budget estimate may be provisionally passed.

7. CUDDAPAH.—*Revenue.*—There is little demand for the timber stored in the Government depôt. The revenue from this source will probably not exceed Rupees 2,000, the amount entered for 1868-69. The seigniorage receipts from Red Sanders are keeping up, and the payment for firewood removed by contractors for the Locomotive Department under the license system is increasing yearly.

8. *Expenditure.*—As there will not be much felling of timber next year, the sum of Rupees 1,500 has been entered under Item I. On the other hand, the planting and enclosing of firewood reserves for the supply of the North-West Railway will be extensively carried on as sanctioned in G. O. dated 15th January 1867, No. 159. For this purpose an additional sum of Rupees 1,000 was granted, and has been included in the figures representing the regular estimate of expenditure. Out of Rupees 2,500 entered in Item No. VI, Rupees 2,200 is for the fuel reserve, and Rupees 300 for the extension of the Red Sanders plantation. The latter includes the wages of temporary gardeners and coolies.

9. *Establishment.*—The estimated amount of Rupees 2,870 in Item No. IV, "Salaries," includes Rupees 960, as provision for the pay of an Overseer sanctioned for the Cuddapah Range, which had formerly an Overseer on Rupees 90, agreeably to the scale sanctioned by Government of India, and communicated in G.O. dated 14th June 1862, No. 1,312, but that appointment was subsequently abolished on account of the low figure at which the revenue then stood. The forests in the Dhoor talook, previously under the Collector's management, have been made over to the Forest Department. The extension of the Red Sanders plantation, and the fencing of railway fuel reserves with the supervision of the wood contractors and Tanna stations, besides issuing of licences to merchants, &c., now render the employment of a second class Overseer absolutely necessary, as the entire work cannot be personally superintended by the Assistant, who has also to visit periodically the Vellore and Polur forests in the North Arcot District, which are worked under his direction by a third class Overseer. The increased revenue of Cuddapah justifies the entertainment of a second class Overseer on Rupees 80, with a travelling allowance of Rupees 15 per mensem, which has been entered in the estimate.

G. O. 11th October 1867, No. 2,395.

10. KURNOOL.—The regular estimate of expenditure under Item II has been raised to Rupees 3,500 by the purchase of two elephants, authorized in G. O. dated 20th December 1866, No. 3,435. The want of these animals had been much felt for removing large scantlings from the Nulla Mullah forests. To meet that amount, Rupees 2,800 were transferred from savings under the Budget estimate of Annamallay, and Rupees 700 from that of Kurnool.

11. *Expenditure.*—Out of Rupees 7,450, estimated by the Superintending Engineer for the formation of a road leading from Erranapaud to Mutticondah, sanctioned by Government in G. O. dated 14th March 1867, No. 620, the Conservator has proposed in paragraph 5 of his letter to the Board of Revenue, dated 20th

September 1867, No. 232, that a moiety, or Rupees 3,750, should be borne this season by the Local Road Cess Fund, the Collector having stated that the road will confer a great boon on the neighbouring ryots, the other moiety being provided for in the Forest Budget, 1868-69, for completing the work. If the Board concur and sanction the requisite funds, the execution of the work will be entrusted to Mr. Sheffield. Hence a sum of Rupees 3,750 has been provided in the Item No. X of expenditure for 1868-69.

12. *Establishment.*—Item IV of B includes Rs. 300 on account of a Writer; the want is much felt by Mr. Sheffield, who has hitherto conducted the correspondence and kept the accounts of his range, but the extended operations now require the entertainment of a Writer, and application has been submitted for sanction of Government from 1st April 1868, at a cost of Rupees 25 per mensem, which is entered provisionally in the estimate. The pay of two extra Peons, authorized in G. O. dated 27th August 1867, No. 2,009, is also included.

13. NORTH ARCOT.—A sum of Rupees 5,000 has been provided partly for the formation of a firewood plantation near Triputty station, to meet the requirements of North-West Railway, and for the general wants of the district; and partly for the formation of a Casuarina plantation on 190 acres of land near Tiruvellum, on the South-West Line, which the Collector of North Arcot commenced as a famine work, and proposes to make over to the Forest Department on 1st January 1868, with additional land for extending the plantations.

14. *Establishment.*—The expenditure for the extra establishment, authorized at a monthly cost of Rupees 34, on account of the additional jungles in Vellore and Polur talooks of the district placed under conservancy has been provided for in the estimate for next year.

15. SOUTH ARCOT.—A timber depot has been formed at Chengamah, and a small revenue of Rupees 1,500 is expected to be realized next year; this sum is accordingly entered, in addition to the usual income under the voucher and license system.

16. *Expenditure.*—This has been estimated at Rupees 700 above the sums entered in the Budget and regular estimates. The small increase is owing to the gradual extension of forest operations and the formation of the depot.

17. *Establishment.*—In the estimate a monthly charge of Rupees 45 has been entered for a small establishment transferred from the Salem range; the pay was hitherto debited in the accounts of Salem, the estimate for which shews a corresponding reduction under Fixed Establishment. Pending sanction of Government to the transfer the figures entered on account of South Arcot may be admitted.

18. MADURA.—The regular estimate and the estimate for 1868-69 are framed in accordance with the actuals, in which there has been a considerable falling off, although a good revenue was anticipated from an entertainment of an extra establishment to check clandestine felling, sanctioned by Government of India.

G. O. 28th July 1867, No. 170.

19. *Expenditure.*—Rupees 1,500 is entered in the estimate under this head. The actuals shew the large expenditure of Rs. 3,478 against an income of Rs. 1,139,

realized from sales of timber stored in the depot at Cumbum. The Sub-Assistant in charge of this range has been directed not to fell more timber until there is a demand for it.

20. ANNAMALLAY.—The estimated revenue in the Budget is based upon a renewal of demand at Bombay, and the efforts Lieutenant Gosling, the Range Officer, is making to dispose of the timber which has accumulated in Ponany depot. Hence it is anticipated that Rs. 50,000 will be realized from the Annamallay forests in 1868-69.

21. *Expenditure.*—In the regular estimate the expenditure has been reduced to Rs. 10,200. A transfer of Rs. 9,800 to Kurnool and Salem forests was sanctioned in Proceedings of Government noted in the margin.* Additional funds from the Budget allotment of other ranges may, however, be required before the end of this year. The sum of Rs. 15,000, entered in Item I of the Budget Estimate for 1868-69, is absolutely requisite for the removal of timber from the forest depots to the sea coast or railway.

* G. Os. 1st February and 15th July 1867, Nos. 294 and 1,570.

22. *Establishment.*—The pay of the first Overseer of this range is entered both in the regular and Budget estimates for 1868-69 at Rs. 100, in lieu of Rs. 80, now drawn by him, though his predecessors drew the former sum, for which application has again been made.

23. CHENAT NAIR AND BOLUMPUTTY.—The regular estimate has been reduced to Rs. 5,000, as the revenue from these forest tracts, which are supervised by a second class Overseer with a small establishment, is not yet progressing so much as was anticipated. The amount entered originally by Lieutenant Gosling in his estimates of the entire belt (Annamallay, Chenat Nair, and Bolumputty) was Rs. 1,65,000, but it seems every doubtful if the whole will be realized in the course of next year. The estimates have therefore been reduced to Rupees 60,000.

24. *Expenditure.*—Under Item VI a sum of Rupees 1,000 has been entered in excess of the figures in the preceding columns. This is required for fencing and demarcating the Walliar railway reserve.

25. *Establishment.*—The second class Overseer attached to these ranges cannot check the clandestine felling in Bolumputty and Sholakurray in Coimbatore, while his attention is also devoted to the Chenat Nair forest in the Malabar district. It is therefore proposed to place the present Overseer in charge of Chenat Nair forest and Walliar reserve, and to employ a third class Overseer on the Bolumputty and Sholakurray forests, whose pay of Rupees 60, with travelling allowance of Rs. 15 per mensem, has been provisionally entered in the estimate in anticipation of sanction.

26. MUDUMALLAI.—The regular and Budget estimates for 1868-69 have been prepared with reference to the actuals of the past few months; the expenditure has been given at Rupees 25,000 in both estimates. A sum of Rupees 3,000 has been transferred from the estimated expenditure of Rupees 28,000 to Salem forest.

27. SIGUR, SATTIMUNGALUM, BHOWANY, AND COLLEGAL.—The revenue of these Sandalwood tracts has been estimated at somewhat lower figures than those given in the regular estimates. This is due to the fluctuations of the market, which appears

Proceedings of the Madras Government, Revenue Department,
6th November 1867.

to be overstocked with Sandalwood. A large quantity is now available to the Bombay merchants from the depots of Mysore, Salem, and Coimbatore. It is proposed that the Conservators of Mysore and Madras should come to an understanding to provide the quantity saleable each year from the respective Provinces without glutting the market. No alteration has been made in regard to the expenditure, fixed establishment, and office contingencies of those ranges, but a sum of Rs. 700 is included for the sanctioned construction of a Sandalwood depot and timber-yard at Bhowani, and is met from savings of minor items exhibited in the regular estimate of this range.

G. O., dated 27th August 1867, No. 2,006.

28. NEILGHERRY SHOLAS.—The revenue is considerably diminished from Ootacamund and Coonoor being supplied with firewood and poles removed from the various sholas that have been cleared for Tea and Chinchona cultivation. Major Morgan expects, however, to realize Rupees 6,000 from the Coonoor and Coimbatore slopes and the Neilgherry sholas.

29. *Expenditure.*—Different kinds of Australian fuel and timber trees are being extensively planted in various localities near Ootacamund. The expenditure for next year has consequently been estimated at Rupees 2,000.

30. *Establishment.*—It is proposed to employ at Ootacamund an additional second class Overseer on Rupees 80, with a travelling allowance of Rupees 15 per mensem, and to place the Australian plantation, Coonoor, and Metapolliem forests in charge of a second class Overseer on the same allowance with a reduced establishment, in lieu of the first class Overseer authorized by the Government of India, dated 30th May 1867, No. 199 F, communicated in G. O. 4th July 1867, No. 1,491. An additional expenditure of Rupees 18 per mensem is entered under the Neilgherry Range pending the sanction of Government. This includes the travelling allowance and moiety of the pay of the Overseer attached to Coonoor and Metapolliem, and the moiety to be debited to the Australian plantation which he is to supervise.

31. AUSTRALIAN PLANTATION.—The plantation of Australian Encalypti and Acacia (various species) has been steadily extended by annual increments. The revenue from thinning and copsing may be expected to improve gradually. Hence the excess of Rupees 500 in the estimated income over the figures of the two previous years. The increased expenditure of Rupees 300 in the estimate for 1868-69 is requisite to keep the increasing area of this valuable plantation free from creepers, as also for carrying out the needful operations of thinning and pruning.

32. SALEM.—In the regular Budget estimate the revenue exceeds that shewn in the preceding column, the computation is based on the probable receipts from seigniorage on bamboos and the sums paid by the Railway Company for firewood, as well as to the collections under the license system, and the price of Sandalwood and other timbers removed by the department to the depots for disposal by periodical auction.

33. *Railway fuel arrangements.*—The immense supply of railway fuel is thus arranged. The Locomotive Superintendent pays 6 Annas seigniorage per cart-load of 1,000 pounds, the wood being felled and fetched by contractors paid by the Railway Company, but the fuel tracts are pointed out by the Forest Officer, and agreements are signed by the contractors, who are forbidden to fell reserved

trees. Six reserved tracts have been demarcated, and the fuel resources of this district are being husbanded with care.

34. *Expenditure.*—The regular estimate (Items VI and X) includes a grant of Rupees 10,000, transferred from the Budget allotment of Annamallay and Mudumallay for enclosing the six railway* fuel reserves and paying watchers' wages, as well as for completing the Auchitty and Denkincottah road and opening up a new line from Pennagara to Wudderputty, &c., to enable the department to work the adjacent forests. Operations will be extensively carried on next year as soon as the roads referred to have been opened out. For this purpose a sum of Rupees 8,000 has been entered in Item I of the estimate. Item VI includes Rupees 500 as an annual grant for the temporary establishment employed on the fuel reserves (G. O. 15th January 1867, No. 159). A provision of Rupees 6,000 has been made for improved communication (Item X) to complete and maintain the Denkincottah, Auchitty, and branch roads to Pennagarum, &c.

G. O. dated 15th July 1867, No. 1,570.

* G. O., 15th January 1867, No. 159.

G. O., 20th July 1867, No. 1,792.

G. O., 17th May 1867, No. 1,114.

35. *Establishment.*—Lieutenant Walker having been promoted to second class Deputy Conservator (G. O., 18th March 1867, No. 618,) the expenditure has been raised in the Budget estimate for 1868-69. The increased pay of the first Overseer and the Writer with travelling allowance of the first and second Overseer has been entered in the estimate for 1868-69, as authorized in Proceedings of Government dated 18th December 1866 and 30th April 1867, Nos. 3,413 and 975. The subordinate of South Arcot establishment has hitherto been paid in Salem, but the charge will now be debited in the district to which it belongs. (See paragraph 17.)

36. South Canara.—Mr. Cadell in charge of this range expects to realize Rs. 10,000 from the sale of Blackwood to the Bombay Government, irrespective of the usual sales of timber in the district depots; this anticipated increase has been entered in the general estimate.

37. *Expenditure.*—A sum of Rs. 4,000 has been included in excess of the figures given in the regular estimate, as this amount is required for felling and transporting the Blackwood indented for by the Bombay Government.

38. *Establishment.*—The difference between the estimated expenditure of the establishment of 1867-68 and that for next year, is owing to the exclusion from the latter of certain unauthorized charges which had been provisionally entered in the Budget estimate.

39. Wynaad.—The Budget estimate of receipts submitted by Lieutenant Fullerton has been reduced from Rupees 20,000 to 13,000, with reference to the actuals of the past year, and the circumstance of the market being overstocked with timber stored by a private individual who obtained a lease of Pulpully forests for twenty years.

40. *Expenditure.*—A sum of Rs. 5,000 has been provided in Item X as the forest contribution sanctioned* by Government towards the completion of the Coorg frontier road now in progress, by which the Koodracote forest in Wynaad will be advantageously worked by the department.

No. 3,438, dated 20th December 1866.

Proceedings of the Madras Government, Revenue Department, 6th November 1867.

41. Nellumbur.—The estimated revenue is based on the actuals of the past year and the stock of timber in depôt. The Assistant Conservator expects that Rs. 30,000 will be realized in 1868-69.

42. *Expenditure.*—A sum of Rs. 1,000 has been entered in Item VIII of the estimated expenditure for demarcating the boundaries of the Nellumbur and Nellicottah forest tracts next year. This is a most important work.

43. *Establishment.*—The employment of a second class Overseer to assist Mr. Ferguson in supervising these valuable plantations at Nellumbur, and which are to be extended to Nellicottah, has become absolutely necessary as a permanent appointment. The Assistant has also to fell and transport Teak and other superior timbers to the depôt at Calicut, which is now more resorted to by Bombay traders. A sum of Rupees 960 has, therefore, been provided in the estimate in anticipation of the sanction of Government. An application has been submitted.

44. Tinnevelly.—A sum of Rupees 10,000 has been entered in the Budget estimate for 1868-69. It is proposed that three forest tracts, now under the management of the Revenue Department, should be placed under the supervision of a first class Overseer along with those of Wartrap and Vasadevanalur ranges, now under the Madura Overseer; this arrangement will, it is hoped, prove beneficial and result in a considerable increase of revenue.

45. *Expenditure.*—Rupees 1,000 has been entered to meet the cost of working the forest experimentally.

* Wartrap.
Vasadevanalur.
Alwarcoorchy.
Paupanasum.
Kulakad.

46. *Establishment.*—The establishment for the forests* named in the margin includes the employment of a first class Overseer on Rupees 100, with a travelling allowance of Rupees 30 per mensem, which has been provisionally entered in the estimate. An application for the requisite sanction has been made to Government.

47. Central Office.—The absence of the Conservator of Forests on special duty at Simla during 1866-67 occasioned a saving from his salary of Rupees 8,960, of which sum a portion was expended on account of extra establishment sanctioned during that period.

	Rs.
Salary (eleven months)	11,000
Deputation allowance of Officiating Conservator	2,040
	8,960

48. Captain Beddome drew Rupees 10 per diem as travelling allowance when Officiating Conservator, the amount attached to his substantive appointment of first class Travelling Deputy was untouched.

Madras,
15th *October* 1867.

(Signed) H. CLEGHORN,
Conservator of Forests.

No. 117. ORDER THEREON, 6th November 1867, No. 2,629.

1. The Conservator of Forests submits his Budget Estimate for 1868-69 through the Accountant General, as required by the rules recently laid down by the Government of India.

2. The revenue of the year is estimated at Rupees 4,20,000, against the actual collection of Rupees 3,38,608 during the eleven months of 1866-67, and the Budget Estimate of Rupees 4,00,000 for 1867-68. Dr. Cleghorn does not expect to realize more than Rupees 3,80,000 in the current year, but the Government do not concur with him in this view. The statement of the receipts of the department for the second quarter shews that the sum of Rupees 1,89,715 has been actually collected during the first six months. The collection during the similar period of the last year amounted to Rupees 1,08,000, and the amount realized during the latter five months was Rupees 2,30,608. The transactions of the Forest Department shew that the collection of the latter half of the year is generally several times larger than that of the first half, and it is most likely that the collection during the remaining half of the current year will not be less than Rupees 2,50,000. There is every probability of the Budget Estimate being exceeded by about Rs. 40,000, and the Accountant General should take steps to have the regular estimate revised accordingly. The Conservator's estimate of Rupees 4,20,000 for 1868-69 may, for the same reasons, be safely raised to Rupees 4,50,000. The increase of Rupees 30,000 is distributed as follows, with reference to the collection during the first half of the current year and the general progress of revenue in these forests :—

	Actual of first six months.	Revenue of the entire year.
	RS.	RS.
1864-65... ...	59,855	3,30,568
1865-66... ...	58,296	3,21,581
1866-67... ...	1,08,000	3,38,608

	RS.
Cuddapah	
Annamallay	2,000
Mudumallai	15,000
Salem	5,000
South Canara	2,000
Wynaad	4,000
	2,000
Total ...	30,000

3. The estimate of charges amounts to Rupees 3,06,060 against Rs. 2,17,171, the actual of 1866-67, and Rupees 2,73,000 the estimate for 1867-68. The division of the expenditure between "Conservancy and Working" and "Establishment" is shewn below :—

	Actual of 1866-67.	Estimate for 1867-68.	Estimate for 1868-69.
	RS.	RS.	RS.
Conservancy and working	1,14,251	1,40,000	1,65,000
Establishment	1,02,920	1,33,000	1,41,060
Total ...	2,17,171	2,73,000	3,06,060

4. The estimate has been very carefully prepared. The increase of Rs. 25,000 under "Conservancy and Working" above the estimate for 1867-68 occurs under the following items :—

Items.	Estimate for 1867-68.	Estimate for 1868-69.	Increase.
	RS.	RS.	RS.
I. Expenses of felling, transport, &c., of timber	76,800	83,500	6,700
II. Purchase of elephants, cattle, tools, &c.	4,200	5,050	850
III. Feed and keep of elephants and cattle	19,400	22,700	3,300
VI. Plantations	17,750	22,100	4,350
VII. Cutting of creepers, protection of forests and trees against fire, &c.	250	3,300	3,050
VIII. Forest survey, &c.	100	1,300	1,200
X. Communications, &c.	14,200	21,650	7,450
Total ...	.....	.....	26,900
Decrease in other Items ...	.....	.....	1,900
Net Increase ...	.....	.....	25,000

The excess under Item I is the combined result of the larger provision made on account of the forests noted in the margin and the decrease in other ranges. The Conservator has fully explained the necessity for extending operations in these forests during the next year. The sale of the timber in the Annamallay depôts has already commenced. The proceeds of this sale in the second quarter alone of the current year amounted to Rupees 38,286, and it is therefore very desirable that the timber should be removed from the Forest depôts to the sea coast or railway, as proposed by Dr. Cleghorn. Operations are to be extensively carried on in Salem next year as soon as certain roads under formation are completed. The larger provision in South Canara is required for felling and transporting the Blackwood indented for by the Government of Bombay. No explanation is given for raising the estimate for Nellumboor from 3,000 to 5,000 Rupees, but the Government observe that larger revenue is also anticipated. The expenditure in 1866-67 was Rupees 7,244 against an actual collection of Rupees 27,000, and the revenue of 1868-69 is estimated at Rupees 30,000. The increase under Item II is too small to need any explanation, and that under III is the result of the purchase of new elephants for the removal of timber from certain forests. The subject of fuel reserves and plantations has of late received much attention, and the estimate under VI is not more than what is requisite. The increase occurs chiefly in North Arcot, where two large plantations, formed as famine relief works, are about to be transferred to the Forest Department by the Collector. The 7th item constitutes a new entry except in two cases, but it will be retained as essentially necessary with reference to the observation made in paragraph 10 of the Proceedings of Government of India, dated 8th December 1866, No. 437 F. Of the total provision of Rupees 1,300 under VIII, Rs. 1,000 is

Annamallay.
Salem.
South Canara.
Nellumboor.

Proceedings of Government, dated 14th January 1867, No. 100.

for demarcating the boundaries of the Nellumboor and Nellicotah forest tracts, which Dr. Cleghorn considers a most important work. The remaining small sums will be allowed, but the necessity for them should have been explained. Out of Rupees 21,650 entered for roads and buildings (Item X), the sum of Rupees 14,750 consists of the expenditure on roads approved by Government. There is no explanation for the remaining items amounting to Rupees 6,900, but as forest roads are essential to extension of operations, the estimate will not be reduced.

	Rs.
Kurnool	3,750
Salem	6,000
Wynaad	5,000
Total ...	14,750

5. The Acting Conservator will undertake the opening of new roads after obtaining the sanction of Government for the works. An addition of Rupees 300 will be made for enlarging the house of the Superintendent at Nellumboor, agreeably to the sanction given in the Proceedings of Government, dated 5th November 1867, No. 2,618. The Conservator states that the sum of Rupees 1,500 is entered in the estimate for Madura, remarking that the Sub-Assistant in charge of this range has been directed not to fell more timber until there is a demand for it, but apparently from a clerical error the sum entered in the Budget is Rupees 2,500 ; it will therefore be reduced to Rupees 1,500.

The total sum passed by Government under "Conservancy and Working" amounts to Rupees 1,64,300.

6. The review of the "Establishments'" portion of the Budget is much simplified by the preliminary examination of that document by the Accountant General. The total sum entered by the Conservator of Forests is Rupees 1,45,000, but the Accountant General has struck out Rupees 3,940, consisting of the following items, for want of the sanction of Government :—

	Rs.
Overseer for Tinnevelly forest at 100 Rupees per mensem ...	1,200
Travelling allowance for do. at Rupees 30 per do.	360
Kurnool, Clerk on 25 Rupees per do.	300
Chenat Nair, &c., Overseer at 75 per do., inclusive of travelling allowance	900
Revision of the Establishment of Overseer on the Neilgherries, entailing an additional cost of Rupees 18 per mensem ...	216
Second Class Overseer for Nellumboor	960
	3,936
Addition for fractional differences	4
Total ...	3,940

All these items have been sanctioned in Proceedings dated 24th October 1867, No. 2,515, and the amount disallowed by the Accountant General will therefore be added. An addition of Rupees 516 will be made for the increase to the Nellumboor establishment, agreeably to the sanction given in Proceedings dated 5th November 1867, No. 2,618.

7. The total provision will thus amount to Rupees 1,45,500 in round numbers. The estimate exceeds the Budget for 1867-68 by Rupees 12,500 per annum, or Rupees 1,042 per mensem. The component items of this sum have or will separately come under the consideration of the Government of India in the usual course, and it is here unnecessary to enter into further particulars. It is sufficient to remark that the Forest Department is everywhere increasing in importance, and its operations are being gradually extended. The revenue is steadily increasing, and the monthly increase of 1,000 Rupees under Establishment above the estimate of the previous year is, under these circumstances, moderate.

Proceedings of the Madras Government, Revenue Department, 6th November 1867.

8. The total estimate of charges under "Conservancy and Establishment," as now revised and passed, amounts to Rupees 3,09,800, exceeding the similar total estimate for 1867-68 by Rupees 36,800. The estimated net revenue of the year will be Rupees 1,40,200, as shewn in the annexed explanatory statement. The actual net revenue in the last three years is shewn in the margin.*

	Receipts.	Charges.	Net Revenue.
1864-65 ...	3,11,778	1,89,957	1,21,821
1865-66 ...	3,26,204	2,53,582	72,622
1866-67 ...	3,38,608	2,17,171	1,21,437

9. Resolved that the Budget, as now revised, be forwarded to the Accountant General for transmission to the Government of India, after making such abstracts of it as may be necessary for the Civil Estimate.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

To the Accountant General.
,, the Officiating Conservator of Forests.
,, the Board of Revenue.

Exd. S. T. Augustin.

D

Proceedings of the Madras Government, Revenue Department, 6th November 1867.

Abstract Statement of the Forest Budget for 1868-69 as revised and passed by Government.

	Central Office.	Gumsoor and Surada.	Golconda.	Cuddapah.	Nullamallai.	Chendragherry, Vellore, and Poloor.	South Arcot.	Madura.	Annamallay.	Chenat Nair and Bolamputty.	Mudumallai.	Seegoor and Sattimungalum.	Collegal.	Bhowani.	Neilgherry Shola.	Australian Plantation.	Salem.	South Canara.	Wynaad.	Nellumboor Plantation.	Tinnevelly.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Receipts	...	6,000	2,000	37,000	30,000	8,500	5,000	8,000	65,000	10,000	65,000	25,000	16,000	16,000	6,000	1,500	60,000	34,000	15,000	30,000	10,000	4,50,000
CHARGES.																						
Conservancy and Working	...	2,500	1,500	5,000	8,400	5,000	700	1,500	25,000	5,000	25,000	10,000	6,000	5,000	2,000	1,500	15,400	14,000	14,500	15,300	1,000	1,64,300
Establishment	33,590	2,100	1,240	5,710	6,710	2,790	970	3,500	12,620	2,540	17,860	1,920	2,500	2,470	3,180	530	14,930	8,810	8,870	7,570	5,090	1,45,500
Total ...	33,590	4,600	2,740	10,710	15,110	7,790	1,670	5,000	37,620	7,540	42,860	11,920	8,500	7,470	5,180	2,030	30,330	22,810	23,370	22,870	6,090	3,09,800
Net Revenue	[illegible]	1,400	[illegible]	26,290	14,890	710	3,330	3,000	27,380	2,460	22,140	13,080	7,500	8,530	820	[illegible]	29,670	11,190	[illegible]	7,130	3,910	1,40,200

NOTE.—Red ink figures denote excess of expenditure over receipts.

Budget and Resource ~~Book~~ DEPARTMENT.

Acct. Genl.'s Press...[1,000—24/9/67.]

No. 244

Fort Saint George,
Accountant General's Office,
25 October 1867.

FROM The ACCOUNTANT GENERAL,
TO THE GOVERNMENT OF MADRAS.

TO THE Secretary to Government
Revenue Department

SIR,

Referring to the Proceedings of Government in the Revenue Department No. 2248 dated the 25th Ultimo, and to the 6th paragraph of the standing Order from the Government of India in the Public Works Department No. 5 of 1867, I have the honor to submit, herewith, the Budget Estimate of the Forest Department for 1868-69, duly examined by this Office, the results of which are given in the 3 accompanying Memoranda marked A. B. and C.

I Copy of the sanctioned scale of Establishment.
II Report on the contemplated operations for the official year 1868-69.
III Annual abstract account of the Cash transactions of the Forest Department for 1866-67.

2. With the above are also forwarded, the documents noted in the margin received from the Conservator of Forests with his letter No. 309 dated the 15th Instant, copy of which is also enclosed.

3. On receipt of the Orders of the Madras Government on the estimate now submitted, I shall, after making the necessary Abstracts of the same for the Civil Estimates, despatch the returns to Calcutta by

A

Memorandum Explanatory of the variations in the Budget provision for 1867-68 and 1868-69 under Grant 6 Forest

Item of charge	Servants Nos	Amount 1867-68	Amount 1868-69	Increase	Decrease	Remarks
Establishments.						
Pay of Executive Officers	353	40,800	43,200	2,400	"	This increase is caused by the promotions under Government Order dated the 18th August 1867 of the Officers in charge of the Salem Forests to the rank of 2nd Class Deputy Conservators. There has been no alteration in the permanent scale sanctioned by the Government of India.
Office Establishment Forest Conservancy Establt Timber Depôts and Coast Establishts						
Central Office	"	3,300	3,300	"	"	(a) These items are fractional differences in certain districts, which have been rectified in this Office so as to Ensure uniformity with the provisions made for other districts, also to effect Correspondence with the sanctioned Scale of Establishment accompanying the Forest Budget Estimate.
Ganjam	"	680	672	"	8 (a)	
Vizagapatam	"	290	288	"	2	
Cuddapah	"	2,210	3168	960 (c)	(a) 2	
Nurnool	"	3720	3864	144 (d)	"	
North Arcot	"	2150	2556	408 (e)	(a) 2	(b) This amount is not an actual increase, the sanctioned appointment of an overseer which was vacant from July 1862, having been merely restored by an order of the Local Government No 2395 dated the 11th October 1867.
South Arcot	"	360	804	444 (f)	"	
Madura	"	1860	1980	120	" (a)	
Annamalay	"	3620	3612	"	8	
Chenat-Nair	"	1440	1440	"	"	(c) This increase was sanctioned by the Local Government under date the 1st May 1867 No 987, and has been included in the Monthly Statement of Fresh charges for June 1867.
Travancore	"	3810	3816	6	"	
Seegur &c	"	1600	1596	"	(a) 4	
Collegal	"	1944	1944	"	"	
Wynaad	"	1944	1944	"	"	(d) Sanctioned by the Local Government under date the 6th September 1867 No 2090, and will be included in the Monthly Statement of Fresh charges for that Month.
Nilgherry Shelve	"	1370	2364	994 (g)	"	
Australian Roots	"	480	480	"	"	(e) These variations are caused by a portion of the Establishment of the Salem Forests drawing Net Increase Rs 6376
Salem	"	5580	5736	600 (h)	(a) 444	
South Canara	"	5340	4812	"	(i) 528	
Wynaad	"	2550	2544	"	(a) 6	
Nellumbur	"	2790	2784	"	(a) 6	
Travancore	"	650	3360	2712 (j)	"	
	"	47688	53064	6388	1012	

Retained

Rs 21.8 Annum 1867-68
- 30 August 1867 - 272.3 Rev. Dept
- 25 Oct 1867 - 421-422 Fin. Dept
Rec. 28th Oct.

Rec'd 28th Oct.

For Secretary to Govt
Revenue Dept.

Rates 255 Rec'd 28th Oct 1867
Rec'd 255 Rec'd 28th Oct 1867

Submitted for the Govt's
Estimate for the Forest Establishment
for 1868-69 duly examined
by the Officer in charge
of the Salem Division
who is known to me
as a person of skill having
had a Civil Situation for
Forest Establishments
Forest Branch in next Amount

S. Rec'd 29th Oct 1867

Rs 220 Rec'd 29th Oct

Grant 6. Forest

Item of charge	Page of Estimate	Amount 1867-68	Amount 1868-69	Increase	Decrease	Remarks
						been transferred to South Arcot (f) Sanctioned by the Government of India under date the 8th July 1867 No 1323. (g) The amount provided for 1868-69 is according to the scale of Establishment sanctioned by the Government of India under date the 28th May 1867 No 229. (h) Sanctioned by the Government of India under date the 31st January 1867 No 178. (i) The decrease in this item is owing to the Budget Estimate for 1867-68 having embraced certain unauthorized charges which have been struck out from the Estimate for 1868-69. (j) The amount estimated for 1868-69 is composed of the following items. Rs 50. Sanctd by the Govt of India under date the 7th Sept 1866 No 2238 " 54 do ——— 31st Dec 1866 " 2522 " 125 do ——— 7th Jany 1867 " 75 " 51 do ——— 8th July 1867 " 1323
Trav: allows of Executive Offrs	353	5040	5220	180		Vide Remark (b) above against the item of Rupees 960.
Do ——— of Sub: Establishment	353	4572	4868	296		This amount is the difference between an increase of Rs 300 & a fractional decrease of Rs 4. The former is composed of two sums, viz: Rs 180 being difference of allowances to a 2d Class D Conservator as per Remark against the first item in the preceding page, and Rs 120 on account of Travelling allowances of the Overseer in the South Arcot Forest. The variations under contingencies do not need any explanation

Fort St George
Acct Genls Office
25th Octo 1867.

Compd

E. Rushworth
Accountant General.

B.

Memo: shewing the particulars of the alterations made by the Accountant General in the Budget Estimate of the Conservator of Forests for 1868-69.

Items of charge	Amount Estimated by the Conservator for 68-69.	Amount admitted by this Dept.	Increase	Decrease	Remarks
Overseers in charge	3840	2640	"	(a) 1200	(a) This sum has been entered by the Conservator of Forests provisionally to meet the salary of a first class overseer whom it is proposed to appoint in charge of the Tinnevelly Forests, but as this has not as yet received the sanction of Government it has been struck out in this Office.
Office Establishment Executive	6578	6570	"	(b) 8	(b) Fractional differences.
Forest Conservancy Establishment	34032	31626	"	(c) 2406	(c) This amount is composed of the following items, which have been struck out by this Office, the first four not having as yet received the sanction of Government Kummul Rs 300 Chenaikhain " 900 Nalghurry " 216 Nellumbur " 960 Fractional diff 30. Rs 2406 — Vide Paras 12. 25. 30 and 43 of the accompanying Report of the Conservator marked II.
Trav: allow: Subordinate Establishment	5226	4868	"	(d) 358	(d) This amount is the difference between a Fractional increase of Rs 2, and a decrease of Rs 360 in Tinnevelly as per Remark (d) above. The increase of Rs 28 under Contingencies also appertains to Fractional differences.

Fort St George
Acct Genls Office
25th Octo 1867.

Compd

E. Rushworth
Accountant General

397

retained

A C L

Memo: Explanatory of the variations in the figures of Actual Receipts and Charges of the Forest Department for 1866-67 as given in the Conservator's Budget for 1868-69, and those entered in the Books of the Accountant General for the first mentioned year

Receipts

As per Conservator's Returns. Rupees 3,38,608-1-6.
As per Accountant General's Books — 329777-8-2.
Decrease Rupees 8830-9-4 *

* This forms a portion of the difference of Rs 20,644-2-4 short credited to the Forest Department in the Accounts of the Controller of Public Works Accounts about which this Office has been in correspondence with the Forest and Public Works Departments, and will be shortly adjusted.

Fort St. George
Acc. Genl's Office
25th Octo 1867

Charges

As per Conservators Returns Rupees 217171-7-9.
As per Accountant General's Books 217428-4-8.
Increase Rupees 256-8-11.

Salary and allowances and passage money to Madras of the Deputy Conservator of Forests, British Burmah, not included in the Conservator's Returns, being a charge appertaining to another Administration Rs 305-12-9

Salary and Travelling Allowance of a Dresser attached to the Ambamallay Forest for a broken period of the month, paid by the Collector of Tinchinopoly on the transfer of the Individual to that District, but omitted in the Conservators Accounts — Rs 10-6-5

Amount erroneously debited in the Accounts of this Office as a Forest Charge instead of Abkary Rs 14-4-0

Short-debits in the Forest Accounts in certain payments by the Bank & the Collector of Salem — 0-0-1-9

Rs 330-8-11

Deduct-
Amount of a recovery by the Collector of South Canara in February 1867 (on account of a certain overpayment) not deducted in the Forest Accounts ——— Rs 52.
Do - Collector of Salem do do — 0-22 Rs 74-0-0

Rs 256-8-11

E. Rushworth
Accountant Genl C.

retimat

№ 2629

Revenue Department

Proceedings of the Madras Government

Under date the 6th November 1867.

Read the following

letter from the Accountant General

Submits the Budget Estimate of the Forest Dept. for 1868/69 duly examined by this office, & requests that it may be retransmitted to him in time as to admit of its being sent to Calcutta by the first mail in next month.

Here enter 25th October 1867

The Conservator of Forests submits his Budget Estimate for 1868/69 through the Accountant General as required by the rules recently laid down by the Government of India.

2 The Revenue of the year is estimated at Rs. 4,20,000, against the actual collection of Rs. 3,38,608 during the eleven months of 1866/67 and the Budget Estimat

Estimate of Rs. 4,00,000 for 1867/68. Dr. Cleghorn does not expect to realize more than 3,80,000 in the current year, but the Government do not concur with him in this view. The Statement of the receipts of the Department for the 2nd Quarter shows that the sum of Rs. 189,715 has been actually collected during the first six months. The collection during the similar period of the last year amounted to Rs. 108,000, and the amount realized during the latter five months was Rs. 230,608. The transactions of the Forest Department show that the collection of the latter half of the year is generally several times

	Actuals 1st six months.	Revenue of the entire year.
	Rs.	Rs.
1864/65	59,855	3,30,568
1865/66	58,296	321,581
1866/67	108,000	338,608

times larger than that of the first half, and it is most likely that the collection during the remaining half of the current year will be less than Rs. 250,000. There is every probability of the Budget estimate being exceeded by about Rs. 40,000, and the Account-ant General should take steps to have the Regular estimate revised accordingly. The Conservator's estimate of Rs. 420,000 for 1868/69 may for the same reasons be safely raised to Rs. 450,000. The increase of Rs. 30,000 is distributed as follows with reference to the collection during the first

first half of the current year and the general progress of Revenue in these Forests.

	Rs.
Cuddapah	2,000
Anamalay	15,000
Mudumallai	5,000
Salem	2,000
South Canara	4,000
Wynaad	2,000
Total	30,000

3. The Estimate of charges amounts to Rs. 3,06,060 against Rs. 2,17,171 the actual of 1866/67 and Rs. 2,73,000 the estimate for 1867/68. The division of the expenditure between "Conservancy and Working" and "Establishment" is shown below.

	Actual of 1866/67	Estimate for 1867/68	Estimate for 1868/69.
	Rs.	Rs.	Rs.
Conservancy and Working	114,251	1,40,000	1,65,000
Establishment	1,02,920	1,33,000	1,41,060
Total	2,17,171	2,73,000	3,06,060

4 The Estimate has been very carefully prepared and is susceptible of but little retrenchment. The increase of Rs. 25,000 under "Conservancy and Working" above the estimate

estimate for 1867/68 occurs
under the following items.

Items	Estimate for 1867/68	Estimate for 1868/69	Increa
	Rs	Rs	Rs
I Expences of felling, transport, &c. of timber	76,800	83,500	6,70
II Purchase of Elephants, Cattle, tools, &c.	4,200	5,050	850
III. Feed and keep of Elephants and Cattle	19,400	22,700	3,300
VII. Plantations	17,750	22,100	4,350
VIII. Cutting of creepers, protection of Forests & trees against fire &c.	250	3,300	3,050
X. Forest Survey &c.	100	1,300	1,200
Communications, &c.	14,200	21,650	7450
Total			26,900
Decrease in other items			1,900
Net increase			25,000

The excess under item I.
is the combined result
of the larger provi-
sion made on account

Annamalay.
Salem.
South Canara.
Nellumboor.

of the Forests noted in
the margin and the decrease
in other ranges. The Conser-
vator here fully explained
the necessity for extending
operations in these Forests
during the next year. The
sale of the timber in the
Annamalay Depôts has
already commenced.
The proceeds of this sale
in the 2d quarter alone of
the current year amounted
to Rs. 38,286. and it is there-
fore very desirable that
the timber should be re-
moved from the Forest
Depôts to the Sea Coast
or Railway as proposed by
Dr. Cleghorn. Operations
are to be extensively carried
on in Salem next year as
soon as certain roads under
formation are completed.

The

The larger provision in South Canara is required for felling and transporting the Blackwood indented for by the Govt. of Bombay. No explanation is given for raising the estimate for Nellumboor from 3000 to 5000 Rs. but the Govt. observe that ~~the latter is necessary with reference to the antici-pated~~ larger Revenue is also anticipated. The expenditure in 1866/67 was Rs. 7,244 against an actual collection of Rs. 27,000 and the Revenue of 1868/69 is estimated at Rs. 30,000. The increase under item II is too small to need any explanation and that under III is the result of the purchase

purchase of new Elephants for the removal of timber from certain Forests. The subject of fuel reserves and planta-tions has of late ~~en~~ received much atten-tion, and the esti-mate under VI is not more than ~~to~~ what is requisite. The increase occurs chiefly in North Arcot where two large ~~to~~ formed as Famine relief works plantations are ~~to~~ about to be transferred to the Forest Deptt. by

by the Collector.

The VIIth item constitutes a new entry except in two cases, but it will be retained as essentially necessary with reference to the observation made in para 10 of the Proceedings of Gov^t of India dated 8th December 1866 No. 437 F. Of the total provision of Rs. 1300 under VIII, Rs. 1000 is for demarcating the boundaries of the Nellumboor and Nellicotah Forest tracts which Dr. Cleghorn considers a most important work. The remaining small sums will be allowed but the necessity for

Proceedings of Gov^t d/ 14th January 1867 No. 100.

for them should have been explained. Out of Rs. 21,650 entered for roads and buildings (item X) the sum of Rs. 14,750 consists of the expenditure on roads approved by Government. There is no explanation whatever for the remaining items amounting to Rs. 6,900 ×

	Rs.
Kurnool	3,750
Salem	6,000
Wynaad	5000
Total	14,750

× but as forest roads are essential to extension of operations the estimate will not be reduced. The Agent will undertake the opening of new roads after obtaining the sanction of Govt. for the works.

This sum will therefore be reduced to Rs. 4,300, with reference to the Budget estimate for 1867/68 as shown below.

Districts	Entered in the Budget	Amount of reduced estimate
	Rs.	Rs.
Cuddapah	1,000	"
Anamalay	1,000	1,000
Chenat Nair	400	300
Mudumallai	1500	1,000
Sigur	800	800
Collegel	600	600
Bhowani	200	200
South Canara	400	400
Nellumboor	1,000	
	6,900	4,300

An addition of Rs 300 will be made for enlarging the house of the Superintendent at Nellumboor agreeably to the sanction given in the Pro. of Govt. &c.

The Conservator states that the sum of Rs 1500 is entered in the Estimate for Madura, remarking that the Sub Assistant in charge of this Range has been directed not to fell more timber until there is a demand for it, but apparently from a clerical error the sum entered in the Budget is Rs 2500; it will therefore be reduced to Rs 1500

The total sum passed by Government under "Conservancy and working" amounts to Rs 164300.–
~~161700~~

5. The review of the "Establishment" portion of the Budget is much simplified by the preliminary

preliminary examination of that document by the Accountant General. The total sum entered by the Conservator of Forests is Rs 145,000, but the Accountant General has struck out Rs 3,940 consisting of the following items for want of the sanction of Government

	Rs
Overseer for Tinnevelly Forest @ 100 Rs per mensem	1200
Travelling allowance for do at Rs 30 per do	360
Kurnool - Clerk on 25 Rs per do	300
Chenat Nair, &c. Overseer at 75 per do inclusive of travelling allowance	900
Pension of the establishment of overseer on the Neilgherries entailing an additional cost of Rs 18 per mensem	216
Second Class Overseer for Nellumboor	960
	3936
Addition for fractional difference	4
Total	3940

A.C.

All these items have been ~~[illegible]~~ sanctioned in Pro: dated 24th October 1867, No 2515, and the amount disallowed by the Accountant General will therefore be added. An addition of Rs. 516 will be made for the increase to the Nellum-boor Establishment agreeably to the sanction given in Pro. dy

No 6. The total provision will thus amount to Rs. 145500 in round numbers. The estimate exceeds the Budget for 1867/68 by Rs. 12500 per annum or Rs. 1042 per mensem

mensem. The component items of this sum have, or will separately, come under the consideration of the Govt of India in the usual course, and it is here unnecessary to enter into further particulars. It is sufficient to remark that the Forest Department is ~~only~~ everywhere increasing in importance, and its operations are being gradually extended. The Revenue is steadily increasing ~~consistently with the caution necessary for purposes of conservancy~~, and the monthly increase of 1,000 Rs under establishment above the estimate of the previous year is under these circumstances moderate.

7. The total estimate of charges under "Conservancy and Establishment" as now revised and passed amounts to Rs 307,200 (309800) exceeding the similar total estimate for 1867/68 by [illegible] Rs

I doubt it too, I need leave it out. A great part of the sale proceeds in the Dept. arise from the accumulated cuttings in former years. I understand it aright. Strictly speaking there proceeds ought to be carried to the year in which the felling occurred. The sale of timber on the ground

Rs 36800
~~Rs 34,200~~ The estimated
net Revenue of the year
will be Rs 140200 1,42,800 as
shown in the annexe to
explanatory statement.
The actual net Revenue
for the last three years
is shown in the margin.

8. Resolved that
the Budget as now
revised, be forwarded
to the Accountant Gene-
ral for transmission
to the Government of
India, after making
such abstracts of it
as may be necessary
for the civil Estimate.

L.B.

6 To the Accountant General with Budget & Genl. Ab'ts.
13 " the Offg Conservator of Forests
14 The Board of Revenue

not to be
accurately or much
as hopeful. The quantity
= the Arundel ranges
= the cromons

Receipts. Charges. Net Rev.

1864/65 = 3,11,778 - 1,89,957 - 1,21,821
1865/66 - 3,26,204 - 2,53,582 - 72,622
1866/67 - 3,38,608 - 2,17,171 - 1,21,437

Abstract Statement of the Forest Budget for 1868/69 as revised and framed by Government.

		Central Office	Plumstead Timber	Opheondo	Coimbatore	Salem	Anantapur	Nellore	Chingleput	Tanjore	Madura	Coimbatore	Malabar	Canara	Dharwar	Kolaba	Ratnagiri	Thana	Surat
Receipts —																			
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		"	6,000	2,000	37,000	5,700	8,400	30,000	8,500	5,000	6,000	8,000	1,500	25,000	10,000	16,000	25,000	65,000	45,000
Charges:																			
Establishment		33590	2,100	1240	3,710	6,710	6,710	2,790	5000	700	970	3500	1500	5000	10000	6000	12,620	25,000	10,000
Total —		33590	4,600	2,740	10,710	15,110	15,110	7,790	5000	1670	5000	3,000	1500	5000	10000	6000	12,620	25,000	10,000
Net Revenue		"	1400	740	26,290	44,890	44,890	710		3330		3000							

Note — Red Ink figure denotes excess of expenditure over receipts.

Rated

No. 2629.

Proc. of the Madras Govt.
dt. 6 November 1867.

No. 116-117