

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1296

DATED 8 th March

[Despatch Abstract.]

Passing order on Board's appropriation statement
of the First Budget for 1897-98 and on the report of the
review of the said Budget

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
215247 289595 211707	1822 2306	Rev m	5-4-97 7-5-97				

Revenue (1897) Department.

CURRENT No. 1807

Order

From

G of I
Dept of Rev & Agre

No. 190-1927
301-2

Dated 18th }
Received 27th } Feb. 1897
Registered 2nd March 1897

Enclosures

Spare copies

SUBJECT.

Re: the Budget Estimate
of the Forest Department
in the Madras Presidency
for 1897-98.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

FILE No. 301 of 1897.

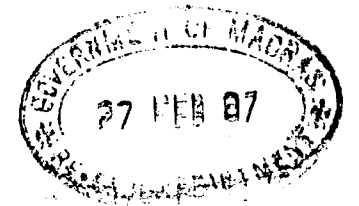
SERIAL No. 2.

1897.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

FORESTS.



RESOLUTION.

Nos. $\frac{190-192}{301-2}$ F.

Dated Calcutta, the 18th February 1897.

SUBJECT.

BUDGET Estimate of the Forest Department in the Madras Presidency for 1897-98.

G. I. C. P. O.—No. 1140.—22-2-97.—70.—J. C.

No. ¹⁹⁰⁻¹⁹²/₃₀₁₋₂ F.

Extract from the Proceedings of the Government of India, in the Department of Revenue and Agriculture: dated Calcutta, the 18th February 1897.

FORESTS.

READ the following Resolutions containing the orders of the Government of India on the Budget Estimate of the Forest Department in the Madras Presidency for 1896-97 :—

Nos. 79 to 81 F., dated 5th February 1896.

No. 1391 A. (Finl.), dated 25th March 1896.

Read also—

Proceedings of the Government of Madras, No. 704 (Revenue), dated 9th December 1896, regarding the Budget Estimate for 1897-98.

RESOLUTION.

The Actuals of 1895-96, compared with the Estimates, were as follows :—

	Budget Estimate.	Revised Estimate.	Actuals.
	<u>R</u>	<u>R</u>	<u>R</u>
Receipts	18,70,000	20,50,000	21,10,563
Charges { A—Conservancy and Works	...	...	6,78,977
B.—Establishments	...	...	7,66,629
Total	15,70,000	14,80,000	14,45,606
Surplus	3,00,000	5,70,000	6,64,962

2. The increase in the Receipts occurred principally under head II and was chiefly due to revenue obtained from trees on "darkhast" lands having been credited to "Forests," instead of to "Land Revenue" as has hitherto been the custom. There was a considerable decrease in revenue realized from departmental timber and fuel works. A slight increase occurred under heads III to V, notably in the Northern and Southern Circles.

Compared with the sanctioned estimate, there was a large decrease in the Charges, and this was mainly due to contraction of Government timber operations and to works budgetted for under heads VII and VIII not having been carried out owing to insufficiency of establishment. Rupees 54,837 were expended on forest-surveys executed by the Survey of India Department, and Rs 41,600 on exchange compensation allowance.

The Surplus realised was nearly 3½ lakhs more than that originally estimated.

3. The Estimates for 1896-97 are—

	Budget Estimate. ₹	Revised Estimate. ₹
Receipts	20,18,000	23,42,000
Charges { A.—Conservancy and Works	...	8,91,000
B.—Establishments	...	7,74,000
Total	16,70,000	16,65,000
Surplus	3,48,000	6,77,000

4. The increased Receipts are expected from timber and other forest produce removed by consumers or purchasers, more particularly under IIe (minor forest produce) in the Northern Circle in consequence of improved sales of the bark of *Cassia auriculata* (including an advance collection of ₹44,500 for 1897-98), and of the leasing of date trees on unreserved lands. Other causes for the anticipated increase under head II are the crediting to "Forests," instead of "Land Revenue," of the receipts derived from unreserved lands under the control of the Forest Department, a large demand for bamboos, and the better management of grazing arrangements accompanied by the throwing open of larger areas to grazing.

The revised Charges approximate to those of the original estimate, and include ₹1,17,000 for surveys (of which ₹92,000* are on account of those undertaken by the Survey of India Department) and ₹37,400 for exchange compensation allowance. The Government of India are, however, of opinion, in view of the actuals of past years, that the estimate of Charges may be reduced by ₹1,15,000.

5. The figures of the Revised Estimate are accepted as follows, subject to such modifications as may hereafter be communicated by telegram:—

	₹
Receipts	23,42,000
Charges	15,50,000
Surplus	7,92,000

6. The Budget Estimate proposed for 1897-98 is:—

	₹
Receipts	23,73,000
Charges { A.—Conservancy and Works	10,28,000
B.—Establishments	7,98,000
Total	18,26,000
Surplus	5,47,000

7. The Receipts have been entered at ₹31,000 above the Revised Estimate for 1896-97 and ₹2,63,000 over the Actuals of 1895-96. The main reason for this increase is that larger realizations are expected from timber and fuel sold by Government agency. Increased sales of timber removed by purchasers and increased receipts from grazing are also expected, though the direct sales of firewood, particularly in the Southern Circle, show a falling off, apparently owing to an increase in departmental extraction. A considerable decrease is anticipated under minor forest produce, particularly in the

Northern Circle, where the current leases for the bark of *Cassia auriculata* will expire and the abnormal returns lately obtained are not likely to recur. A more detailed explanation should have accompanied this statement, as it is not understood how the mere falling in of leases should cause a decrease in revenue of between ₹70,000 and ₹80,000. Rupees 5,17,000 are estimated from timber, ₹5,48,000 from fuel, ₹2,02,000 from bamboos, ₹9,84,000 from grass and other minor produce, and ₹19,000 from sandalwood.

8. The Charges under "A.—Conservancy and Works" have also been increased as compared with those of 1895-96 and 1896-97, being ₹3,49,000 more than the former and ₹1,37,000 in excess of the latter. This increase is principally on account of an extension of departmental operations for the supply of timber and fuel, the purchase of machinery for sawing timber, the construction of important export roads, and the employment of two Survey of India parties in place of one as heretofore. Rupees 79,000 are provided for the supply of timber by departmental agency, ₹1,63,000 for the similar supply of firewood and charcoal; ₹1,03,000 on account of the removal of timber and other produce by private agency; ₹1,23,000 under "communications and buildings"; ₹68,000 in connection with the demarcation and settlement of the forests; ₹1,76,000 to meet the cost of surveys (including ₹1,54,000 for those by the Survey of India parties); ₹59,000 on account of sowing and planting; and ₹52,000 for fire-protection. Unfortunately the figures given in the explanatory statement attached to the Budget do not tally with those used by the Board as the basis for their proposals, so that it is impossible to ascertain the anticipated financial results of the expansion of departmental operations and contraction of private exploitation which are apparently contemplated. But the very large increase proposed under this head, against an anticipated increase in Revenue of ₹31,000 only, appears to be hardly justified.

9. The amount shown against "B.—Establishments" is composed of the following items:—

	₹
Pay of Conservators	48,600
" Superior Forest Officers	2,59,200
" Forest Settlement Officers	30,000
" Deputation and special allowances	15,000
Exchange compensation allowance	31,500
	3,87,300
Deduct probable savings	16,600
	3,70,700
	1,64,748*
Pay of Subordinate Forest Establishments	98,208†
" Office Establishments	2,62,956
	5,456
Deduct probable savings	2,57,500
	6,28,300
	1,26,000
Travelling allowances	43,800
Contingencies	
TOTAL	7,98,000

* Includes ₹7,764 under "temporary."
† Includes ₹24,780 under "temporary."

The provision for the salaries of Conservators, Superior Officers, Forest

Settlement Officers (5), and Office Establishments is within the sanctioned scale; while that for Subordinate Establishments falls short of the revised scale recently sanctioned by the Secretary of State.

10. The following figures afford a comparison between the Estimates for 1896-97 and 1897-98 and the Actuals of the preceding three years under "Travelling Allowances" and "Contingencies":—

		Travelling allowances. R	Contingencies. R
Actuals.	1893-94		
	1894-95	1,15,294	37,541
	1895-96	1,16,433	36,313
Estimates	1896-97	1,22,202	40,864
	1897-98	1,22,400	43,300
		1,26,000	43,800

11. The following is a comparison of the Actuals of 1895-96 with the Revised Estimate for 1896-97 and the Budget Estimate for 1897-98, as proposed by the Local Government, arranged under the main heads of Receipts and Charges:—

	Actuals, 1895-96. R	Revised Estimate, 1896-97. R	Budget Estimate, 1897-98. R
Receipts.			
I.—Timber and other produce removed and sold on Government account	3,80,056	5,18,130	6,04,420
II to V.—Other revenue	17,30,512	18,23,870	17,68,580
Total	21,10,568	23,42,000	23,73,000
Charges.			
A. I.—Timber and other produce removed on Government account	1,82,223	2,04,155	2,66,230
A. II, III, and IV.—Other revenue	91,412	1,01,970	1,07,040
A. V, VII, and VIII.—Formation, protection and improvement of forests	3,65,794	5,21,405	5,78,310
A. VI and IX.—Live and dead stock, and miscellaneous charges	39,548	63,470	76,420
B.—Establishments	7,66,629	7,74,000	7,98,000
Total	14,45,606	16,63,000	18,26,000
Surplus	6,64,962	6,77,000	5,47,000

12. The Government of India consider that the proposed Charges should be reduced by Rs. 1,01,000; and the following figures are therefore provisionally sanctioned by the Government of India as the Budget Estimate for 1897-98:—

	R
Receipts	23,73,000
Charges	17,25,000
Surplus	6,48,000

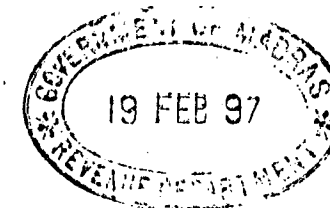
ORDER.—Ordered that a copy of this Resolution be forwarded, for information and guidance, to the Government of Madras; and for information to the Finance Department and the Comptroller and Auditor General.

(True Extract.)

Wm. M. M. M.
Secretary to the Government of India.

Revenue (1897) Department.

CURRENT No. 1549



From the Secretary to the Comptroller
of Land Revenue
Madras

Order

Forest No. 29

Dated 20th January 1897

Received 19-2-97

Registered 20-2-97

Enclosures

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SUBJECT.

Coming to the Conservator of Forests and Collector with remarks, G. O. File Dept. accepting the Budget Estimate of receipts and charges of the Madras Forest Dept. for 1897-98, and provisionally allotting the same to the several districts.

20/2/97

Settlement Officers (5), and Office Establishments is within the sanctioned scale; while that for Subordinate Establishments falls short of the revised scale recently sanctioned by the Secretary of State.

10. The following figures afford a comparison between the Estimates for 1896-97 and 1897-98 and the Actuals of the preceding three years under "Travelling Allowances" and "Contingencies":—

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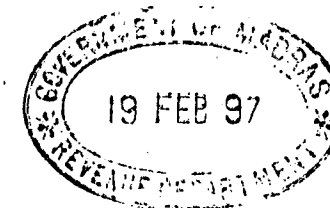
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20/2/97

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

BOARD OF REVENUE (LAND REVENUE), FOREST No. 29, 20TH JANUARY 1897.

PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

READ—the following Government Order, No. 889, Financial, dated 17th December 1896 :—

Read—the following G.O., Nos. 704, 704A, Revenue, dated 9th December 1896 :—

Read—the following Proceedings of the Board of Revenue (Land Revenue), Forest No. 482, dated 16th October 1896 :—

Resolution—Forest No. 482, dated 16th October 1896.

The Board resolves to submit the budget estimates of receipts and charges of the Forest Department for 1897-98.

2. The subjoined statement shows the revised estimates of the three circles for 1896-97 and the budget estimates for 1897-98 in comparison with the sanctioned estimates for 1896-97 and the actuals for 1895-96 :—

Head of account and name of circle.	Actuals of 1895-96.	Sanctioned estimate for 1896-97.	Revised estimates for 1896-97.		Budget estimate for 1897-98.	
			By the Conservators.	By the Board.	By the Conservators.	By the Board.
<i>Receipts.</i>						
Northern Circle	Rs. 6,68,061	Rs. 5,55,000	Rs. 7,95,000	Rs. 7,77,000	Rs. 7,58,000	Rs. 7,58,000
Central "	9,21,402	8,31,000	9,18,300	9,18,000	9,35,000	9,35,000
Southern "	5,21,105	6,30,000	6,47,000	6,47,000	6,80,000	6,80,000
Total ..	21,10,568	20,16,000	23,60,300	23,42,000	23,73,000	23,73,000
<i>Charges.</i>						
A—Conservancy and Works—						
Northern Circle	1,58,816	2,85,000	2,74,000	2,47,500	2,83,000	2,68,500
Central "	2,60,860	2,54,000	2,81,000	2,81,000	3,07,800	3,08,000
Southern "	2,59,301	3,54,000	3,74,500	3,62,500	3,60,300	4,16,500
Total ..	6,78,977	8,93,000	9,29,500	8,91,000	9,51,100	9,93,000
B—Establishments—						
Northern Circle	2,18,829	2,42,500	2,32,000	2,32,000	2,60,000	2,54,500
Central "	2,80,997	2,66,450	2,82,000	2,80,000	2,87,000	2,82,000
Southern "	2,66,803	2,68,050	2,62,500	2,62,000	2,58,700	2,61,500
Total ..	7,66,629	7,77,000	7,76,500	7,74,000	8,05,700	7,98,000
Totals of A and B—						
Northern Circle	3,77,645	5,27,500	5,06,000	4,79,500	5,43,000	5,23,000
Central "	5,41,857	5,20,450	5,63,000	5,61,000	5,94,800	5,90,000
Southern "	5,26,104	6,22,050	6,37,000	6,24,500	6,19,000	6,78,000
Total ..	14,45,606	16,70,000	17,06,000	16,65,000	17,56,800	17,91,000
Surplus or deficit—						
Northern Circle	+ 2,90,416	+ 27,500	+ 2,89,000	+ 2,97,500	+ 2,15,000	+ 2,35,000
Central "	+ 3,79,545	+ 3,10,550	+ 3,55,300	+ 3,57,000	+ 3,40,200	+ 3,45,000
Southern "	— 4,999	+ 7,950	+ 10,000	+ 22,500	+ 61,000	+ 2,000
Total ..	+ 6,64,962	+ 3,46,000	+ 6,54,300	+ 6,77,000	+ 6,16,200	+ 5,82,000

3. *The Accounts of 1895-96.*—The variation in the actuals of 1895-96 as compared with the estimates for that year and the actuals of the preceding year have been explained in Board's Proceedings, Forest Mis. No. 1287, dated 18th September 1896, printed as an enclosure to these proceedings.

4. *The Revised Estimates of 1896-97.*—According to the Board's revised estimates of receipts and charges a surplus revenue of Rs. 6,77,000 is expected to accrue during the current year against Rs. 6,65,000 in the previous year.

5. *Receipts.*—The Conservators' estimates have been adopted with a reduction of Rs. 300 under "V (d) Other sources" in the Central Circle (for the purpose of

rounding off figures) and of Rs. 18,000 under "I (b) Firewood" in the Northern Circle. The Conservator expects to realize the latter amount by effecting sales for the Ramandrug coupe fellings after carting the produce to the Bellary depôt at a cost of about Rs. 14,000, for which no provision exists in the sanctioned estimate. The necessity for departing from the original plan of effecting sales in the forests has not been clearly explained, nor has any application been made for the extra grant required. For these reasons the Board has disallowed the increase proposed by the Conservator both on the receipts and expenditure sides of his estimate, allowing merely a small sum under the latter head for experimental purposes.

6. The total revised estimate of receipts for the Presidency, as now proposed by the Board, exceeds the actuals of the past year, and the sanctioned estimate for the current year by Rs. 2,31,000 and Rs. 3,26,000, respectively. About one-half of the latter amount is expected to be realized under "II (e) Minor produce" in the Northern Circle and the other half is estimated for in all the three circles under the remaining sub-heads of "II. Timber, &c., removed by consumers or purchasers" [sub-head (d), Southern Circle excepted] and "V. Miscellaneous."

The increase under II (e) in the Northern Circle is calculated with reference to the improved sales of Tangedu bark (*Cassia auriculata*) and the leasing of date trees on unreserved lands in the districts of Anantapur and Bellary. In the former district about Rs. 44,500, being the rental on the Tangedu bark lease for the year 1897-98, is also expected to be collected in advance before the close of the current year. This method of advance collections is irregular, and the Board is dealing with the matter in separate Proceedings.

The increase under "II (a) Timber" and "(b) Firewood" is based chiefly on the orders regarding the credit to forests of revenue from unreserved lands, the control over which is vested in the Forest Department, while that under II (c) is due to the increased demand for bamboos chiefly in the districts of Gôdâvari and North Arcot.

Under "II (d) Grazing" the increase in the Northern Circle is expected to accrue chiefly in the districts of Kurnool and Bellary, consequent on better control in the former district and on an increase in the areas open to grazing in the latter district. The increase under "V. Miscellaneous" is based upon the latest actuals.

7. *Expenditure*.—The Board's revised estimate of charges for the Presidency both under A and B is less than the sanctioned estimate by Rs. 5,000, while the Conservators' revised estimates exceed the budget grant by Rs. 36,000. In this connection the attention of all Collectors and Conservators will be drawn to the instructions contained in Circular No. 5 F. of the Government of India, dated 21st March 1895, communicated in G.O., No. 213, Revenue, dated 8th April 1895.

8. The Board has amended the Conservators' figures as shown below:—

A—CONSERVANCY AND WORKS.

	Rs.
(1) Under I (a) Timber, in the Ganjâm district	1,000
(2) " I (b) Firewood, in the Bellary "	13,385
(3) " VI (a) Purchase of cattle, in the Vizagapatam district. —	2,000
(4) " VIII (a) Demarcation, in the Kistna district	3,000
(5) " VIII (b) Compensation, in the Vizagapatam district .. —	2,000
(6) " VIII (c) Surveys—	
(a) Departmental, in the Gôdâvari district	7,000
(b) By India Party, Direction	1,885
(8) Southern Circle " "	12,000
Total reduction under A in both the Circles	38,500

B—ESTABLISHMENT.

(a) Salaries.

Northern Circle	1,000
Central "	1,700
Southern "	700
(9)	1,400

	(b) Establishments.	Rs.
Northern Circle	—	1,000
Central "	+	300
Southern "	—	200
(10)	—	1,100

The reasons for the reduction are as follows:—

Item No. 1.—The Conservator states that the increase proposed in his estimate is based on that under the corresponding head of receipts, but on referring to the district budget it is found that no such increase is estimated for.

Item No. 2.—*Vide* reasons assigned for the reduction under the counter-head of receipts.

Item No. 3.—The increase proposed by the Conservator on account of the purchase of an elephant has been disallowed, as arrangements have been made for the transfer of one of the Government elephants in the Southern Circle.

Item No. 4.—The past actuals do not justify the large increase proposed by the Conservator over the sanctioned figures.

Item No. 5.—The increase has been estimated by the Conservator for acquiring enclosures in certain reserves, but as the question of acquisition is still under consideration, it seems premature to estimate for an increase.

Item No. 6.—According to the Conservator the amount in question represents the cost of survey by the Revenue Survey department of the boundaries of zemindari villages. The Conservator states that the survey is calculated to benefit forest only incidentally, and doubts the propriety of debiting the cost to "Forests." As the item has not been included in the sanctioned estimate, and the Board in the Forest Branch has not as yet been afforded any opportunity of discussing the point fully, there seems to be no reason why any increase should be allowed for the purpose in the revised estimate. The Conservator's estimate has been altered accordingly.

Item No. 7.—A sum of Rs. 64,000 was originally provided for the Survey of India Party No. 19 in the budget of the Northern Circle for 1896-97. The amount has been subsequently reduced to Rs. 63,000 in the civil budget estimate. The Surveyor-General having, however, fixed the estimate at Rs. 62,770 (*vide* footnote printed at page 28 of G.O., No. 803, Revenue, dated 12th December 1895) his figures will be adopted for the revised estimates as suggested by the Survey Deputy Superintendent. As the party will be working this year both in the Northern and Central Circles, the charges will be apportioned equally. The Conservator's revised estimate for the Northern Circle has accordingly been raised from Rs. 29,500 to Rs. 31,385.

Item No. 8.—According to a telegram recently received by the Board from the Surveyor-General the revised estimate for 1896-97 on account of No. 9 Survey of India Party is Rs. 56,260. As the party did not work in this Presidency during the first half of the year, the Board considers it sufficient to retain the figures of the sanctioned estimate, viz., Rs. 29,000, in the revised estimate also. The increase proposed by the Conservator apparently under a misapprehension of the Surveyor-General's figures has accordingly been disallowed.

Item No. 9.—The increase under "Salaries" in the Northern Circle is on account of the salary of one of the two new Assistant Conservators expected to arrive in December next, and the promotion of Messrs. Nallasami Naidu and Ward. On the other hand, the amount provided by the Conservator on account of Mr. Hooper's pay has been struck out, as it is not expected that he will return to the circle during the year. In the Central Circle the salary of one of the two new Assistant Conservators has been included, while half the pay of a second Forest Settlement Officer has been excluded, the Conservator, Northern Circle, having provided for two officers. In the Southern Circle the decrease is small and further the Board's figures cannot be compared with those of the Conservator, as no particulars have been furnished by the latter as to how he arrived at his estimate.

Item No. 10.—Under establishments the amount of anticipated savings in the Northern Circle has been raised by the Board with reference to the past year's actuals.

9. The Board's revised estimate of charges for 1896-97 compared with the sanctioned estimate of the year shows a net decrease of Rs. 5,000 as noted in the margin.	
A—Conservancy and Works—	rs.
I. Timber, &c., removed by Government Agency ..	— 6,445
II. Timber, &c., removed by purchasers ..	+ 6,870
III. Confiscated drift and waif wood ..	— 200
V. Rent of leased forests ..	+ 1,210
VI. Live and dead stock ..	+ 5,520
VII. Communications and buildings ..	+ 7,220
VIII. Protection, improvement, &c., of forests ..	— 14,425
IX. Miscellaneous ..	— 1,650
Total, A—Conservancy and Works.	— 2,000
B—Establishments—	
Salaries ..	— 7,800
Establishments ..	+ 6,100
Allowances ..	— 2,600
Contingencies ..	+ 1,300
Total, B—Establishments ..	— 3,000
Grand Total ..	— 5,000

10. Under "A—Conservancy and Works" the increase under II occurs in all the three circles owing to the employment of a larger staff of temporary hands. The increase under the corresponding head of receipts fully justifies the increased expenditure which, however, is nearly counterbalanced by a decrease under I. The increase under V is for the payment of arrears of Kuttikanam (stump-fee) due to jenmis (proprietors) of leased forests in South Malabar (Southern Circle) for trees felled. The increase under VI is required in connection with elephant-catching operations in North Malabar (Southern Circle).

Under VII the increase is estimated for chiefly in the Southern Circle for completing sanctioned works, and is more than counterbalanced by savings under various sub-heads of VIII. The decrease under IX is in the Northern Circle, in which the sanctioned allotment for the Kistna district is now found to be excessive.

11. Under B Establishments a saving of about Rs. 10,000 is anticipated under "Salaries" and "Allowances," notwithstanding the facts that a fifth Forest Settlement Officer has recently been appointed and that two new Assistant Conservators are expected to arrive in December next. The savings are due mainly to the absence on long leave to Europe of a larger number of officers than was originally expected and to the vacancy in the last grade of Extra Assistant Conservators caused by Mr. Marshall's transfer to Burma not having been filled up. The above savings are, however, partly counterbalanced by an increase under "Establishments" and "Contingencies," due to the provision made for the office establishment of a new Forest Settlement Officer and for the Board's office establishment under the revised scale, and to the entertainment of certain additional temporary establishments in the Central and Southern Circles.

12. Under (1) Refunds, the Conservators' revised estimates amounting to Rupees 10,600 have been slightly raised by the Board with reference to the actuals of the first five months of the year. In previous years a sufficient margin has not been allowed under this head.

THE BUDGET ESTIMATES OF 1897-98.

13. Receipts.—The Conservators' estimates are accepted. The total receipts for the Presidency exceeds the revised estimates for the current year by Rs. 31,000, the variations under the several heads being as noted in the margin.	
I. Timber, &c., removed by Government Agency ..	rs. + 86,290
II. Timber, &c., removed by purchasers ..	— 65,450
III. Confiscated drift and waif wood ..	— 550
V. Miscellaneous ..	+ 10,710
Net result ..	+ 31,000

The increase under I occurs in all the circles under (a) Timber and (b) Firewood and the Board views with satisfaction the attempt to augment departmental operations under these heads. It may, however, be doubted whether the Conservators' forecasts are not too sanguine, and the Board fears that unless the increased scale of subordinate forest

establishment is sanctioned at an early date, the above figures will require considerable modification. The increase under (a) is expected chiefly from the supply of small timber for local consumption in the Northern and Central Circles, and from increased fellings to be carried out in South Malabar (Southern Circle) under the provisions of working plans. The increase under (b) in the Northern Circle is calculated to accrue principally from sales of firewood in the Bellary depôt and from thinnings (suitable for charcoal manufacture) in the Kistna district. In the Central Circle the increase is anticipated from sales of fuel from Sriharikôta in the Nellore district, from coupe fellings in North Arcot and from supplies to railways in South Arcot and Salem. In the Southern Circle the increased demand in the Nilgiris consequent on the falling off in the supplies from private sources and the proposed extension of fuel operations in the Madura district account for the increase.

The large falling off under II is mainly in the Northern Circle and is due to the expiry of current leases for Tangedu bark (*Cassia auriculata*) in Bellary and Anantapur. The Conservator thinks that the abnormal returns obtained under the present leases may not recur in future. In the Central Circle also a decrease of Rs. 15,000 is anticipated in the Nellore district in the revenue from Tangedu, as the growth in the taluks proposed to be leased out next year is said to be comparatively poor.

An increase of about Rs. 22,000 is budgeted for under V in the Southern Circle and is expected to accrue from the lease of forest lands on the Anaimalais in South Coimbatore for the cultivation of coffee under certain conditions just sanctioned by Government. This increase is, however, partly counterbalanced by a decrease of about Rs. 5,000 in the Northern Circle and of about Rs. 6,000 in the Central Circle. In the former circle the budget estimate has been fixed with reference to past year's actuals, while the revised estimate is based on the actuals of the earlier months of the current year. In the latter circle the decrease is attributed to the expected decrease under forest offences and the consequent reduction in compounding fees, realizations from sales of confiscated materials, &c.

Expenditure A—"Conservancy and Works."

14. The Board has amended the Conservators' figures as under—

Northern Circle.

	rs.
(1) VI (c) Stores, tools and plant, "Direction" ..	+ 3,000
(2) VII (a) Roads and bridges, Kurnool ..	— 4,000
(3) " (b) Buildings, Kurnool ..	— 1,000
(4) VIII (a) Demarcation, Ganjâm ..	— 1,000
(5) " (c) Surveys, Departmental ..	— 14,000
(6) " (d) " by India Party ..	+ 2,440
(7) IX (b) Other charges, "Direction" ..	+ 60

Central Circle.

(8) IX (b) Other charges ..	+ 200
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Southern Circle.

(9) VIII (d) Surveys by India Party ..	+ 56,200
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Item No. 1—is on account of the supply of tents.

Items Nos. 2 and 3.—The reductions have been made with reference to past actuals and the revised estimates for the current year. The establishment cannot be expected to devote more time and attention to roads and buildings while survey operations are going on in the district.

Item No. 4.—The past actuals and the revised estimate for the current year justify the reduction.

Item No. 5—added by the Conservator for survey in Bhadrâchalam by the Madras Revenue Survey. Disallowed for reasons set forth in the revised estimate.

Item No. 6.—The Survey of India Party No. 19 will continue to work both in the Northern and Central Circles during 1897-98. The Surveyor-General not having as yet fixed the budget estimate for next year, the Deputy Superintendent of the Party has suggested the adoption of the amount of the revised estimate, apportioning the same in the ratio of 5 to 3 between the Northern and Central Circles, respectively. The Conservator, Central Circle, has acted accordingly; but the Conservator, Northern Circle, has provided for Rs. 36,800 only. The Board has raised this to Rs. 39,240.

Item No. 9.—is on account of the Survey of India Party No. 9. The figures are only approximate, the actual estimate not being known at present.

15. The Board's budget estimate of expenditure for the Presidency under A. "Conservancy and Works" during 1897-98 exceeds its revised estimate for the current year by Rs. 1,02,000, the variations under the several heads being as noted in the margin.

	RS.
I.—Timber, &c., removed by Government Agency.	+ 62,075
II.—Timber, &c., removed by purchasers	+ 4,460
III.—Confiscated drift and waif wood	+ 610
V.—Rent of leased forests	— 1,000
VI.—Live and dead stock	+ 12,280
VII.—Communications and buildings	+ 5,060
VIII.—Demarcation, improvement and extension of forests	+ 17,845
IX.—Miscellaneous	+ 670
Net Total	+ 1,02,000

The increase under I is accounted for by the increase under the corresponding head of receipts; and that under II is on account of temporary establishments which are indispensable for controlling removals of forest produce by consumers or purchasers. The enhanced provision under III is to meet the cost of increased establishments for the driftwood operations in Gódávāri (Northern Circle). The increase under VI occurs in the South Coimbatore Division (Southern Circle) on account of machinery proposed to be purchased for that district; estimates have recently been sanctioned for a pump to supply water to Mount Stuart Station, where it is proposed to start a wire ropeway as well as a Pelton water wheel to work a sawing machine. The larger provision made in all the circles under "Roads and Bridges" accounts for the increase under VII, while that under VIII results from provision having been made for the whole year in the budget estimate (instead of for half-year in the revised estimate) on account of surveys by the India Party No. 9.

16. *Expenditure B.*—"Establishments."—The Conservators' estimates have been amended as under—

(1) (a) Salaries—	RS.
Northern Circle ..	— 2,400
Central " ..	— 3,300
Southern " ..	+ 3,400
Total ..	— 2,300
(2) (b) Establishment—	
Northern Circle ..	— 1,300
Central " ..	— 1,350
Southern " ..	+ 300
Total ..	— 2,350
(3) (c) Allowances—	
Northern Circle ..	— 1,200
Southern " ..	— 300
Total ..	— 1,500

(4) (d) Contingencies—	RS.
Northern Circle ..	— 600
Central " ..	— 350
Southern " ..	— 600
Total ..	— 1,550

(d) Total for the three circles—	
Northern Circle ..	— 5,500
Central " ..	— 5,000
Southern " ..	+ 2,800
Total ..	— 7,700

Item No. 1.—Provision has been made in the Northern Circle for the pay of a new Assistant Conservator, second grade, and for Messrs. Nallasawmi Naidu and Ward as Extra Assistant Conservators, second and third grades, respectively. On the other hand, Mr. Hooper is not expected to return to the circle during the first half of the year; and the Conservator's provision under "Promotion and Deputation of officers" and "Exchange Compensation Allowance" has been reduced in accordance with calculations made in the Board's office. In the Central Circle, provision has been made for a new Assistant Conservator and only for half the pay of a second Forest Settlement-officer as already explained, while an addition of Rs. 4,800 has been made to the amount entered by the Conservator under savings, as a Deputy Conservator, second grade, is expected to go on furlough. In the Southern Circle, a sum of Rs. 2,400, being the pay of the vacant appointment in the fourth grade of Extra Assistant Conservators, has been added to the Conservator's estimate and provision has also been made for the return of Mr. Latham on relief of Mr. Porter, while the Conservator's figure under "Exchange Compensation Allowance" has been reduced.

Item No. 2.—The increases proposed by the Conservators, Northern and Central Circles, under "Temporary Office Establishments" entertained in districts have been disallowed, the establishments in question having not yet been duly sanctioned. The amount of savings calculated by the Conservator, Northern Circle, has also been raised with reference to the past year's actuals and the figures of the revised estimate. A sum of Rs. 320 has been added to the Conservator's estimate in each of the circles on account of the cost of the Board's office establishment under the revised scale.

Items Nos. 3 and 4.—The alterations were made mainly with reference to the reductions explained under the previous heads and the past actuals.

17. The Board's budget estimate under "B. Establishments" for 1897-98 compared with its revised estimate for the current year exhibits an increase of Rs. 24,000 under the following heads:—

	RS.
Salaries ..	+ 18,500
Establishments ..	+ 1,400
Allowances ..	+ 3,600
Contingencies ..	+ 500
Total ..	+ 24,000

The increase under "Salaries" is due to provision having been made for two new Assistant Conservators and for the fifth Forest Settlement-officer for the full year, to the return of officers from furlough and to the expected appointment of an officer to fill up the vacancy in the fourth grade of Extra Assistant Conservators. Under "Establishments," the increase is owing principally to smaller savings anticipated under "Office Establishments" in the Northern Circle in consequence of the proposed entertainment of certain Range and Extra Assistant Conservator's clerks. The increases under "Allowances" and "Contingencies" are accounted for by the increase under "Salaries" explained above.

18. The budget estimate of charges both under A and B thus exhibits an increase of Rs. 1,26,000 * over the revised estimate for the current year.

* Northern Circle	..	..	Rs. 43,500
Central	..	..	29,000
Southern	..	..	53,500

19. Under "1. Refunds," the Conservators' budget estimates have been raised so as to correspond with the Board's revised estimate for the current year.

20. A copy of the Board's budget estimate under B. "Establishments" will be forwarded to the Accountant-General for verifying the budget figures with reference to the sanctioned scale.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

To the Secretary to Government, Revenue Department.
" the Accountant-General.
" all Collectors, except Madras.
" all Conservators of Forests.

Copy to the Special Forest Settlement-officers.

ENCLOSURE No. 6.

Resolution—Forest Mis. No. 1287, dated 18th September 1896.

The Board resolves to forward to the Accountant-General the explanatory note showing the results of the comparison of the actuals of forest revenue and expenditure for 1895-96 with the estimated figures of that year and the actuals of the previous year.

I.—Receipts.

2. Actuals of 1895-96 compared with those of 1894-95.—The receipts during 1895-96 show a net increase of Rupees 2,16,538 over those of the previous year, the variations under the main heads being as noted in the margin.

Circles.	I. Timber, &c., removed by Government Agency.	II. Timber, &c., removed by consumers.	III. and V. Other revenue.	Total.
Northern	Rs. 1,835	Rs. 79,499	Rs. 2,055	Rs. 79,279
Central	45,468	1,41,838	8,172	1,79,134
Southern	49,529	19,023	11,369	41,875
Total	2,226	2,40,360	21,596	2,16,538

of demand and low prices obtained for timber in North Malabar; (2) delay in carting timber to depôt in South Coimbatore; (3) non-adjustment within the year of the value of a portion of timber sold in both the above districts; and (4) restricted felling of sandalwood in North Coimbatore so as to prevent the forests from being overworked. The increase in the Central Circle, on the other hand, was due to (1) a larger supply of engine fuel to the Madras Railway than in the previous year in the districts of Cuddapah and Salem; (2) to the increased extraction of sandalwood in Salem; and (3) to larger revenue realized during the year from casuarina wood and minor produce (soapnuts) in Nellore. There was, however, a large deficit during the year in the Trichinopoly district under head I (b), due partly to the supply of a smaller quantity of engine fuel to the railway and partly to the stoppage of the fuel supply from tank-bed lands.

Under head II, the increase occurred in all the three circles. In the Northern Circle, it was due to (1) large removals of firewood from the Coringa reserve in the Gôdâcari district; (2)

enhanced rates obtained for split bamboos in Kurnool; (3) sale of large bamboos in Vizagapatam to a contractor at Rajahmundry for export and the inclusion in the forest accounts of the revenue from the forests of the Madgole zemindari in the same district, the management of these forests having been entrusted to the District Forest-officer during the year; (4) high prices realized for Tangedu (*Cassia auriculata*) bark especially in the districts of Bellary and Anantapur; and (5) the lease of date and palmyra trees and improved sales of fruit crops in the Kurnool district. In the Central Circle, the increase occurred under all the sub-heads except (c) "Bamboos," the districts which chiefly contributed to the increase being Cuddapah, Salem, Nellore and Trichinopoly. The increase in Cuddapah was due mainly to the sale of timber by auction from portions of certain reserves, to greater attention having been paid to the collection of grazing fees and to leasing out the whole of the unreserved lands for the collection of Tangedu bark instead of only one-third of each taluk as in the previous year.

In Salem, the revenue from timber on darkhast lands was credited to "Forests" under recent orders instead of to "Land Revenue" and maximum rates were charged for grazing in two taluks. In Nellore, the increase arose partly from the better prices realized for Tangedu bark than in the previous year, and partly from collections on account of mica rents and the credit to "Forests" of revenue from palmyras growing on unreserved lands; while the increase in Trichinopoly resulted from the regular felling of firewood coupes worked as coppice in a portion of the district. The increase in the Southern Circle was due generally to better prices having been obtained for minor produce and to a portion of the revenue realized in advance in North Coimbatore for the right to collect avarum (*Cassia auriculata*) bark in 1896-97, having been adjusted in the accounts of the year under report.

The deficit under "Other revenue" which occurred in all the three circles was due principally to a smaller number of forest offences having been compounded during the year in North Arcot, South Arcot and South Coimbatore districts, and to the reduced contribution received from the District Board for the repair of certain ghat roads in North Coimbatore.

3. (ii) Actual receipts of 1895-96 compared with the sanctioned estimates of that year.—The actual receipts of 1895-96, compared with the budget estimate of the year, show a net increase of Rs. 2,40,568 as noted in the margin.

I. Timber, &c., removed by Government Agency.	Rs. 87,294
II. Timber, &c., removed by purchasers	3,16,600
III. to V. Other revenue	11,262
Net result	2,40,568

Under head I, the actuals fell short of the budget estimate under all the sub-heads except (d) "Sandalwood" and (e) "Minor produce." Under I (a) "Timber", there was a heavy deficit in the Southern Circle and in the district of

Kurnool in the Northern Circle. The deficit in Kurnool was due to restricted fellings in consequence of the timber stock having been already too largely drawn upon by permit-holders and timber stealers; while decrease in the Southern Circle was due to the causes already explained in paragraph 2 *supra*; to slackness of demand and difficulty experienced in transporting timber in South Canara on account of which only a small quantity was brought to depôt and sold; to the delay in making arrangements for working the produce in Madura; to non-payment within the year for timber sold in Tinnevely to a local contractor; to demand in North Coimbatore (where departmental working was only tentative) having been limited to thinnings from plantations in South Malabar having yielded a smaller and less valuable stock of teak saplings. The decrease in the Southern Circle would have been still larger had not the demand been good on the Nilgiris, in consequence of which the whole stock of timber in the Mudumalai forests was disposed of at a favourable rate.

Under I (b) "Firewood", the decrease occurred in all the three circles. In the Northern Circle it was due to (1) the revenue anticipated from the Sandur leased forests in Bellary by the felling and sale of the Babul wood not having been realized; (2) the delay in opening coupes in Vizagapatam and (3) a large consignment of fuel cut for the cotton press at Nandyâl in Kurnool not having been paid for within the year. The deficit in the Central Circle was the result of (1) the short supply of railway fuel in Cuddapah; (2) extraction of a smaller quantity of fuel in Nellore due to fuel waggons having been unserviceable; (3) low prices realized in North Arcot and the absence of demand for fuel from the Arcot Sugar Factory in the same district; and (4) trees on certain unreserved tank beds in Trichinopoly not having been worked departmentally as was originally intended. There was, however, a large increase under this head in Salem due to the supply of a larger quantity of fuel to the Madras Railway; but this increase was more than counterbalanced by the deficits above named. In the Southern Circle, the decrease is accounted for by (1) want of demand in North Coimbatore; (2) the diminished supply of fuel in South Canara owing to non-receipt of tenders for erecting sandal-stills; and (3) the failure to carry out departmental operations in certain taluks of Tinnevely for want of proper working schemes.

Under I (c) "Bamboos", the decrease resulted from departmental operations not having been undertaken in the districts of Kurnool, South Canara and Madura. In Kurnool, the omission is explained to be due to want of adequate establishment and also to the fact of the selling price of the produce having been overestimated in the budget. In South Canara, the floating of timber

was given out on contract, and hence there was no necessity to work bamboos departmentally. In Madura, the departmental operations were stopped, as they proved unsuccessful. There was an unbudgeted-for demand for the produce in North Arcot from the Ordnance Department for lance staves.

The revenue under I (d) "Sandalwood" exhibited an increase in all the three districts* in which the produce is worked, in consequence of larger collections and sales than were originally anticipated.

* Salem. | North Coimbatore. | Nilgiris.

Under I (e) "Minor produce," there was a deficit in the districts of Bellary, Góddavari, Kurnool and Vizagapatam which was counterbalanced by increased receipts from South Canara, North Malabar, Nilgiris and South Coimbatore; the net result being a small increase for the Presidency. The deficit in Bellary was due to heavy rains which prevented the supply of grass in time to the Commissariat Department and to the grass in portions closed to grazing having been sold by auction instead of being collected departmentally as was originally intended. The short receipts in the other districts named above were due, respectively, to (1) slack collection of gall-nuts owing to low prices; (2) the unwillingness of Chenchus (hill men) to work for the department; and (3) the abandonment of the idea of departmental collection of minor produce. The increased collections in South Canara and North Malabar resulted, respectively, from the increased manufacture of catechu; and from the supply of gum kino to the Government Medical Stores. In Nilgiris, the produce was sold at favourable rates and in South Coimbatore, the departmental collections of the produce in the early part of the year before the introduction of the new lump sum contract system, account for the increase, as no provision was made for the former in the budget.

Under head II, the increase is found distributed over all the sub-heads. The increase under "Timber" is chiefly accounted for by the change in the system of crediting revenue from trees on darkhast lands which is now credited to "Forests," instead of to "Land Revenue" as formerly, and also by the removal of a larger quantity of timber from certain forests in South Malabar. The increase was, however, partly counterbalanced by a deficit in Madura due to the control over unreserved lands having been transferred during the year temporarily to the Land Revenue Department.

Under (b) "Firewood," there was a deficit in Kistna on account of the silting up of the creek between Divi and Masulipatam which prevented the transport of firewood across the channel; but this deficit was more than counterbalanced by increased receipts in the other districts of the circle, chiefly Góddavari and Kurnool, due respectively to a larger revenue obtained from removals on permits from the Coringa reserve and better supervision in Nandyál and Nandikotkur ranges. In the Central Circle, there was a large increase of revenue in the districts of Salem and Nellore due mainly to the change in the system of crediting revenue from trees on darkhast lands, reference to which has already been made in the explanations given under the preceding sub-head. The increase in the Southern Circle is attributed to departmental operations in certain blocks in South Canara having been given up in favour of the contract system and to better protection in Madura.

Under (c) "Bamboos," (d) "grazing and fodder grass" and (e) "Minor produce," there was a notable increase of revenue in the Northern and the Central Circles. The increase under "Bamboos" was due to the explanations furnished under head II in paragraph 2 *supra* in regard to the Kurnool and Vizagapatam districts and to the great demand for the produce and the high rates obtained in Góddavari, Salem and North Arcot. Under "Grazing and fodder grass," the increase was contributed mainly by the districts of Bellary, Kistna, Cuddapah, Salem and South Arcot. Better arrangements made for the issue of grazing permits account for the increase in Bellary, Cuddapah and South Arcot. The increase in Kistna is attributed to better collections, and that in Salem to the collection of maximum rates for grazing in certain taluks.

For the reasons already set forth in paragraph 2 above, the revenue under "Minor produce" largely exceeded the estimate in the districts of Kurnool, Bellary, Anantapur, Cuddapah and Nellore. In North Arcot also, keener competition for avaram bark and other minor produce resulted in a large increase of revenue, and in Salem there were large realizations under manure leases in Atur and Salem ranges. There was, however, a deficit under the head in South Arcot owing to the transfer of revenue from fruit trees on poramboke lands from "Forest" to "Land Revenue," but this was largely counterbalanced by increased receipts in the other districts above named.

The increase under "Other revenue" occurred mainly in the Northern Circle and is attributed to various causes, such as higher fees realized from composition of forest offences, fees paid for the renewal of time-expired permits and the sale-proceeds of confiscated property. There was a small increase in the Southern Circle also due to high bids obtained for the right to collect deadwood from reserves, to the sale of boats, &c., in South Canara; to the sale of young elephants in North Malabar and to the composition of a number of petty offences in Tinnevely.

4. The actuals, as compared with the revised estimate, show a net increase of Rs. 60,658 as shown in the margin. The increase under head

	rs.
I. Timber, &c., removed by Government Agency	56
II. Timber, &c., removed by purchasers	71,700
III. to V. Other revenue	11,188
Net result	60,658

II resulted from the same causes as are explained in the preceding paragraph; while the deficit under "Other revenue" occurred under head V (d) "Other sources" to which head revenue that cannot be otherwise classified is credited in the first instance pending transfer later on to the appropriate heads. There have

evidently been transfers from this head to the sub-heads under II subsequent to the framing of the revised estimates with reference to the latest actuals.

II. Expenditure.

5. The expenditure of 1895-96 fell short of the sanctioned and the revised estimates of that year by Rs. 1,25,000 and Rs. 35,000, respectively, but showed an increase of Rs. 59,000 over the actuals of the previous year. The excess of Rs. 20,000 under A. Conservancy and

	Actuals, 1895-96.	Sanctioned estimate, 1895-96.	Revised estimate, 1895-96.	Actuals, 1894-95.
A. Conservancy and Works	Rs. 6,78,000	Rs. 8,22,000	Rs. 7,00,000	Rs. 6,58,000
B. Establishments	7,67,000	7,48,000	7,80,000	7,28,000
Total	14,45,000	15,70,000	14,80,000	13,86,000

Works as compared with the previous year's actuals is made up of increase under head I "Departmental fellings," II "Removals by purchasers" and VIII (g) "Other works," counterbalanced by decrease under VI (a) "Purchase of cattle" and VIII (a)

"Demarcation." The increase under I was owing to extended departmental operations under (a) "Timber," especially in Ganyám, Malabar and South Coimbatore, and under (b) "Firewood" in Cuddapah, Salem and Nilgiris. The increase under II is accounted for by the increase under the corresponding head of "Receipts," while that under VIII (g) was necessitated by the augmentation of the staff of reserve watchmen consequent on the expansion of the area of reserves. The short expenditure under VI (a) was due to the non-purchase of live-stock during the year, and that under VIII (a) was owing to smaller outlay on demarcation works chiefly in the districts of Salem, Cuddapah and North Coimbatore.

The increase under B "Establishments," as compared with the previous year's actuals, is distributed over all the sub-heads except I (a) "Salaries of Conservators" and was due to the arrival of two new Assistant Conservators during the year, to the Assistant Conservator who arrived in November 1894 having drawn pay for the full year, to the promotion of officers to the higher rates at which exchange compensation allowance was paid during the year and to the re-organization of the District Forest office Establishments.

6. Actual expenditure of 1895-96 compared with the sanctioned estimate of the year.—The variations between the actuals and the sanctioned estimate arranged under the main

A. "Conservancy and Works."		rs.
I. Timber, &c., removed by Government Agency .. .. .	.. .. .	24,277
II. Timber, &c., removed by purchasers .. .. .	.. .. .	2,889
III. to V. Other revenue .. .. .	.. .. .	1,051
VII. Communications and buildings .. .. .	.. .. .	34,775
VIII. Protection, Improvements, &c., of forests .. .. .	.. .. .	81,371
VI. Live and dead stock and .. .. .	.. .. .	7,992
IX. Miscellaneous .. .. .	.. .. .	.. .. .
Total .. .. .	.. .. .	1,44,475

B. Establishments.		rs.
I. Salaries .. .. .	.. .. .	23,059
II & III. Travelling allowances and contingencies .. .. .	.. .. .	4,030
Total .. .. .	.. .. .	19,029

heads of "A and B" are shown in the margin. There was a decrease under all the budget heads of A except II "Timber, &c., removed by purchasers" and III to V "Other revenue." The decrease under A I is accounted for by the explanations given under the corresponding head of receipts. The small differences under heads II and III to V do not call for any remark. Under head VII, the short expenditure is attributed generally to insufficiency of establishments and to the difficulty experienced in preparing estimates for certain works. Under head VIII the savings occurred principally under (a) "Demarcation," (c) "Surveys," (e) "Plantations" and (f) "Fire-protection." The decrease under (a) is explained to be due partly to the delay in

the publication of section 16 notifications in respect of certain blocks and the postponement of operations in regard to certain others, the range officers having been otherwise engaged and partly also to the following causes:—

(1) the further extensions of reserves having been disallowed by Government in the Chingleput district;

(2) the substitution of cairns for stone slabs and the reduction of the number of selected blocks in the *Trichinopoly* district; and

(3) the work of line cutting in the Coondapoor range of *South Canara* district having been performed by a contractor without expense to Government in return for the produce cut.

Under (c) the decrease was due to the Survey of India operations having been carried out at a less cost than was anticipated and to the non-entertainment of the full staff of Surveyors and draughtsmen for want of competent men. The savings under (e) "Plantations" and (f) "Fire-protection" were owing to the diminished expenditure on plantations in *North* and *South Arcot* and *South Malabar*, to the dismissal of the fire-protective establishments earlier than usual in certain districts and to the area fire-protected having been restricted in certain others. The short expenditure under VI and IX is accounted for mainly by the failure to purchase an elephant for *Kurnool* as originally proposed, the failure to capture elephants in *South Coimbatore*, and the fact that wire rope was not purchased in *North Coimbatore*.

Under B "Establishments," there was a large increase of expenditure under I salaries due mainly to the re-organization of the District Forest office Establishments and to the payment of higher rates of exchange compensation allowance.

7. The actuals as compared with the revised estimate exhibit a decrease of Rs. 35,000 as

	Actuals.	Revised estimate.	Difference.
	RS.	RS.	RS.
A. Conservancy and Works ..	6,78,000	7,00,000	— 22,000
B. Establishments ..	7,67,000	7,80,000	— 13,000
Total ..	14,45,000	14,80,000	— 35,000

noted in the margin. The short expenditure under A occurred principally under the heads VII and VIII and was due to the causes already explained in the preceding paragraph; that under B was due to the Board's revised estimate under I (b) and I (c) "Salaries of superior officers and subordinate establishments" having been raised subsequently in the civil budget estimate.

8. Under "Refunds," the actuals * of 1895-96 as compared with those of the previous year show a decrease of Rs. 33,000. The expenditure under this head in 1894-95 was quite abnormal as already explained by the Board in the explanatory note attached to its budget estimate for 1896-97.

In 1895-96, large refunds to the extent of about Rs. 19,000 were made to the Land Revenue Department in the *Trichinopoly* and *South Arcot* districts in the *Central Circle* on account of erroneous credits made in the previous years to "Forests," and a sum of Rs. 2,000 is reported to have been similarly adjusted by the Accountant-General under this head in the *Southern Circle*. This accounts chiefly for the increase of the actuals † over the sanctioned estimate. For the same reason, the actuals exceeded also the revised estimate of Rs. 18,000

* Actuals—	RS.
1894-95 ..	64,000
1895-96 ..	21,000
Difference ..	— 33,000

† Actuals
Sanctioned estimate .. RS.
31,000
5,000
Difference .. + 26,000

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

To the Accountant-General.

Read—letter from F. C. HARRISON, Esq., Officiating Accountant-General, dated Fort St. George, 18th November 1896, No. 3547.

Read—also the following letter from Colonel, M. W. ROGERS, R. E., Assistant Surveyor-General in charge, Surveyor-General's office, to the Secretary to the Government of Madras, Revenue Department, dated Calcutta, 21th November 1896, No. 3279-S. :—

Has the honour to forward herewith the estimates for cost of surveys, &c., in Madras for the ensuing financial year 1897-98.

ENCLOSURE.

Survey of India Department.

ESTIMATE for cost of surveys, &c., in Madras for 1897-98.

Designation of party.		Nature of operations.	Total amount.	Debitable to		
No.	Location.			Minor Departments.	Land Revenue.	Forests.
9	Madras	Forest ..	RS. 89,060	RS. 12,000	..	RS. 77,060
19	Do.	Do. ..	88,840	18,000	..	70,840
Total ..			1,77,900	30,000	..	1,47,900
Add 4 per cent. on cost of Survey for Mathematical Instruments.			5,920	..	..	5,920
Cost of Cadastral maps ..			..	..	..	..
Extra departmental mapping ..			..	..	..	..
Total ..			1,83,820	30,000	..	1,53,820

Order—No. 704, Revenue, dated 9th December 1896.

Forest No. 259.

The Conservators' revised estimates of receipts and charges of the Madras Forest Department for the current year are approved and will be transferred to the Financial Department subject to the following remarks and further modifications :—

(1) The Government having since decided that one of the Forest Assistants appointed from England during the current year should be posted to the Southern instead of to the Northern Circle, the following transfers of funds from the latter to the former circle will be made in the Board's estimates under "B. Establishments":—

	Revised estimate, 1896-97.	Budget estimate, 1897-98.
	RS.	RS.
Salaries—		
Assistant Conservators, Second grade ..	1,400	4,200
Exchange compensation allowance ..	200	600
Travelling allowance ..	200	400
Contingencies ..	50	100
(b) Carriage of tents ..	50	100
(g) Sundries ..	..	..
Total ..	1,900	5,400

(2) The rough estimates made by the Board of Revenue of the charges on account of surveys to be conducted by the Survey of India Party No. 9 in the Southern Circle and No. 19 in the Northern and Central Circles amount to Rs. 1,18,980, and in accordance with a suggestion made by the Deputy Superintendent of Party No. 19, the charges on account of that Party are divided between the two circles last mentioned in the proportion of 5 to 3. The Surveyor-General has since estimated the total charges at Rs. 1,53,820, or in round figures Rs. 35,000 in excess of the amount fixed by the Board. This excess will be rateably distributed among the three circles and the following sums (in round figures) added to the Board's estimates for 1897-98 under VIII (d)—"A. Conservancy and Works":—

Northern Circle ...	...	...	...	...	...	...	...	...	Rs.
Central " ...	...	...	...	...	...	...	...	...	7,000
Southern " ...	...	...	...	...	...	...	...	...	4,000
									24,000
Total ...									35,000

(3) In paragraph 9 of its review of the Forest Administration Report for 1894-95, the Government of India * laid stress on the expediency of encouraging purchasers to remove forest produce themselves. Some explanation therefore appears necessary in regard to the Board's remark in paragraph 13 of the Proceedings that it "views with satisfaction the attempt to augment departmental operations under these heads."

(4) It is observed that the variations pointed out by the Accountant-General between the figures given in Appendix D to the Board's Proceedings and the sanctioned scale under "B. Establishments" are, as surmised by that officer, due to transposition of figures and that the necessary corrections have been carried out in the revised copy submitted to Government. The Board should however explain why it has omitted to provide, in the estimates now furnished, for the personal allowance of the clerk on Rs. 70 employed in its office.

(5) The Conservators' explanations of the variations in the figures, printed as enclosure No. 5 to the Board's Proceedings, are in some instances couched in language which is vague or obscure. They should be instructed to revise such explanations more carefully in the future.

(6) The Board's budget which was due in the Government office on the 15th of October was received there on the 26th idem. The subsequent delay in its disposal by Government has been mainly due to the late receipt † of the Accountant-General's report of the result of his verification of the estimates under "B. Establishments" with reference to the sanctioned scale. The cause of the delay has not been explained. The Accountant-General will be requested, in communication with the Board of Revenue, to make arrangements in future years for the submission of his report to Government by 1st November at the latest.

2. The estimates as now revised by Government are printed as an appendix to the present order.

(True Extract.)

(Signed) LIONEL DAVIDSON,
for Ag. Secretary to Government.

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

Endorsement No. 704-A.

Copy to the Government of India, Revenue and Agricultural Department.

(Signed) G. STOKES,
Ag. Secretary to Government.

Order—No. 889, Financial, dated 17th December 1896.

The estimates are accepted.

(True Extract.)

(Signed) A. L. HANNAY,
for Chief Secretary.

To the Accountant-General.
" Revenue Department.
" Board of Revenue (Land Revenue).
Editors' Table.

APPENDIX.

RECEIPTS.
IX.—FOREST.

	Detailed Account No.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts, 1895-96.
I.—Timber and other produce removed from Forests by Government Agency.	IX A.	Rs. 6,04,420	Rs. 5,18,130	Rs. 5,18,000	Rs. 3,80,056
II.—Timber and other Produce removed from Forest by Consumers or Purchasers.	IX B.	16,65,500	17,30,950	14,27,000	16,53,700
III.—Confiscated Drift and Waif wood	IX C.	10,350	10,900	12,000	11,920
V.—Miscellaneous		92,730	82,000	59,000	64,892
Total ..		23,73,000	23,42,000	20,16,000	21,10,563
Imperial share—one-half ..		11,87,000	11,71,000	10,08,000	10,55,284
Provincial share—one-half ..		11,86,000	11,71,000	10,08,000	10,55,284

DETAILED ACCOUNT No. IXA.—FOREST.—Timber and other Produce removed from Forests by Government Agency.

	BUDGET ESTIMATE, 1897-98.				REVISED ESTIMATE, 1896-97.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
a. Timber ..	Rs. 20,000	Rs. 27,080	Rs. 2,22,100	Rs. 2,69,180	Rs. 17,900	Rs. 19,780	Rs. 2,11,900	Rs. 2,49,580
b. Firewood and Charcoal ..	24,700	1,65,770	81,200	2,71,670	10,300	1,16,800	71,500	1,98,600
c. Bamboos ..	2,200	1,850	4,420	8,470	1,200	6,100	3,000	10,300
d. Sandalwood ..	..	8,250	11,000	19,250	..	17,000	12,850	29,850
e. Grass and other Minor Produce.	4,300	8,650	22,900	35,850	4,500	8,650	16,650	29,800
Total ..	51,200	2,11,600	3,41,620	6,04,420	33,900	1,68,330	3,16,900	5,13,130

DETAILED ACCOUNT No. IXB.—FOREST.—Timber and other Produce removed by Consumers or Purchasers.

a. Timber ..	1,40,000	71,400	36,500	2,47,900	1,29,500	65,800	34,600	2,33,900
b. Firewood and Charcoal ..	73,500	1,35,150	67,400	2,76,050	68,000	1,40,800	78,300	2,87,100
c. Bamboos ..	89,800	81,850	22,100	1,93,750	84,000	86,800	22,300	1,93,100
d. Grazing and Fodder Grass.	1,37,500	1,76,000	60,100	3,73,600	1,32,000	1,74,200	58,700	3,64,900
e. Other Minor Produce ..	2,44,000	2,34,800	95,400	5,74,200	3,02,500	2,51,650	97,900	6,51,950
Total ..	6,84,800	6,99,200	2,81,500	16,65,500	7,16,000	7,19,250	2,95,700	17,30,950

DETAILED ACCOUNT No. IXC.—FOREST.—Miscellaneous.

a. Fines and Forfeitures ..	1,400	900	700	3,000	1,600	970	700	3,270
b. Refunds ..	200	6,900	300	7,400	100	1,100	300	1,500
c. Recoveries of overpayments in previous years.	..	..	..	..	..	..	..	..
d. Other sources ..	15,000	14,600	52,730	82,330	20,400	25,950	30,900	77,250
Total ..	16,600	22,400	53,730	92,730	22,100	28,020	31,900	82,020

EXPENDITURE.

1.—REFUNDS AND DRAWBACKS.

DIVIDED HEAD, FOREST.				Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts, 1895-96.
Imperial share—one-half ..	..	..	..	Rs. 6,000	Rs. 6,000	Rs. 3,000	Rs. 8,946
Provincial share—one-half ..	..	..	..	6,000	6,000	3,000	8,946
Total ..				12,000	12,000	6,000	17,892

11.—FOREST.

	Detailed account No.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1896-97.	Accounts, 1895-96.
A.—Conservancy and Works ..	11 A.	Rs. 10,28,000	Rs. 8,91,000	Rs. 8,93,000	Rs. 6,78,977
B.—Establishment ..	11 B.	7,98,000	7,74,000	7,77,000	7,66,629
Total ..		18,26,000	16,65,000	16,70,000	14,45,606
Imperial share—one-half ..		9,13,000	8,32,000	8,35,000	7,22,803
Provincial share—one-half ..		9,13,000	8,33,000	8,35,000	7,22,803

EXPLANATORY REMARKS.

Budget estimate, 1896-97.				Accounts, 1895-96.			
Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
Rs. 15,800	Rs. 32,200	Rs. 2,06,000	Rs. 2,54,000	Rs. 18,201	Rs. 22,144	Rs. 1,18,139	Rs. 1,58,484
11,800	1,22,400	69,100	2,03,300	7,566	1,20,833	39,164	1,67,563
3,500	1,200	4,500	9,200	107	1,743	760	2,610
..	14,700	15,100	29,800	..	9,607	20,014	29,621
6,000	7,000	8,700	21,700	912	6,385	14,431	21,778
37,100	1,77,500	3,03,400	5,18,000	26,786	1,60,712	1,92,568	3,80,056

1,15,900	56,300	26,600	1,98,800	1,27,408	77,737	28,197	2,33,342
65,000	1,33,200	73,000	2,71,200	70,507	1,54,102	79,058	3,03,667
63,000	74,500	22,100	1,59,600	91,866	76,819	21,786	1,90,471
1,21,500	1,31,600	63,100	3,16,200	1,22,377	1,51,054	61,892	3,35,323
1,36,300	2,31,600	1,10,300	4,81,200	2,06,233	2,77,592	1,07,072	5,90,897
5,01,700	6,30,200	2,95,100	14,27,000	6,18,391	7,37,304	2,98,905	16,53,700

250	1,150	600	2,000	403	507	728	1,638
200	1,300	300	1,800	..	..	..	..
..	..	..	..	..	..	..	..
9,450	18,050	27,700	55,200	15,829	21,394	26,031	63,254
9,900	20,500	28,600	59,000	16,232	21,901	26,759	64,892

EXPENDI
DETAILED ACCOUNT No. 11A.—FOREST.—

SUMMARY.	Budget Estimate, 1897-98.				Revised Esti	
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.
I.—Timber and other Produce removed from the Forests by Government Agency ..	29,300	1,20,010	1,16,920	2,66,230	17,415	81,790
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers.	52,500	28,750	21,980	1,03,230	59,000	28,850
III.—Confiscated Drift and Waifwood ..	3,000	400	410	3,810	2,300	400
V.—Rent of Leased Forests and Payments to Shareholders in Forests managed by Government ..	10,000	10	7,500	17,510	10,000	10
VI.—Live and Dead Stock ..	9,200	4,700	52,000	65,900	8,900	6,300
VII.—Communications and Buildings ..	39,000	28,270	55,810	1,23,080	36,300	26,150
VIII.—Demarcation, Improvement and Extension of Forests ..	1,29,640	1,27,960	1,80,120	4,37,720	1,19,785	1,35,950
IX.—Miscellaneous ..	2,860	1,900	5,760	10,520	2,800	1,850
Total ..	2,75,500	3,12,000	4,40,500	10,28,000	2,47,500	2,81,000

DETAILS.	Budget Estimate, 1897-98.				Revised Esti	
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.
I.—Timber and other Produce removed from the Forests by Government Agency—						
a. Timber ..	9,900	15,150	53,870	78,920	7,500	11,350
b. Firewood and Charcoal ..	16,200	98,880	48,080	1,63,160	6,515	62,640
c. Bamboos ..	900	850	670	2,420	600	2,270
d. Sandal-wood ..	2,300	1,100	2,450	5,850	1,800	1,800
e. Grass and other Produce ..		4,030	11,850	18,180	2,600	3,730
Total I.—Timber, &c., removed by Government Agency ..	29,300	1,20,010	1,16,920	2,66,230	17,415	81,790
VI.—Live and Dead Stock—						
a. Purchase of Cattle ..	3,400		5,800	9,200		
b. Feed and keep of Cattle ..	5,800	4,700	26,200	36,700	3,000	
c. Plant, Tools and Instruments ..			20,000	20,000	5,900	6,300
Total VI.—Live and Dead Stock ..	9,200	4,700	52,000	65,900	8,900	6,300
VII.—Communications and Buildings—						
a. Roads and Bridges ..	16,700	16,150	30,450	63,300	16,600	11,750
b. Buildings ..	19,700	11,270	23,150	54,120	17,700	13,150
c. Other Works ..	2,600	850	2,210	5,660	3,000	1,250
Total VII.—Communications and Buildings ..	39,000	28,270	55,810	1,23,080	36,300	26,150
VIII.—Demarcation, Improvement and Extension of Forests—						
a. Demarcation ..	20,700	18,450	21,750	60,900	23,700	20,380
b. Compensation for Land and Rights ..	4,200	1,000	1,700	6,900	4,500	1,300
c. Surveys ..	8,200	5,200	8,750	22,150	8,800	5,515
d. Do. India ..	46,240	27,540	80,200	1,53,980	81,385	31,385
e. Working Plans ..	1,500	1,400	2,100	5,000	2,500	1,100
f. Sowing and Planting ..	15,400	24,800	19,200	59,400	12,300	25,700
g. Protection from Fire ..	16,800	16,300	18,770	51,870	17,600	16,320
A. Other Works ..	16,600	33,270	27,650	77,520	19,000	33,950
Total VIII.—Demarcation, &c. ..	1,29,640	1,27,960	1,80,120	4,37,720	1,19,785	1,35,950
IX.—Miscellaneous—						
a. Law Charges ..	500	700		1,200		
b. Other Charges ..	2,360	1,200	450	4,010	1,400	540
Total IX.—Miscellaneous ..	2,860	1,900	5,760	10,520	2,800	1,850

DETAILED ACCOUNT No. 11B.—FOREST.—

SUMMARY.						
Salaries ..	1,21,500	1,31,100	1,18,100	3,70,700	1,06,600	1,29,000
Establishments ..	72,200	90,400	94,900	2,57,500	71,000	91,000
Allowances ..	41,600	44,700	39,700	1,26,000	38,700	41,200
Contingencies ..	13,800	16,800	14,200	44,800	13,800	15,800
Total ..	2,40,100	2,82,000	2,66,900	7,98,000	2,30,100	2,80,000

TURE.

A.—Conservancy and Works.

Budget Estimate, 1896-97.		Budget Estimate, 1896-97.				Accounts, 1895-96.			
Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1,04,950	2,04,155	20,100	84,500	1,06,000	2,10,600	16,764	76,852	88,607	1,82,223
19,920	98,770	47,450	25,300	19,150	91,900	40,842	26,914	20,983	88,739
500	3,200	2,750	400	350	3,500	2,103	127	443	2,673
8,500	18,510	10,000		7,300	17,300	10,000	10	11,079	21,088
38,420	53,620	8,700	5,450	33,950	48,100	5,202	774	26,006	31,982
55,570	1,18,020	39,550	22,100	49,150	1,10,800	23,862	12,271	35,642	71,775
1,29,410	3,84,875	1,52,000	1,14,200	1,33,100	3,99,300	58,856	1,42,546	71,529	2,72,931
5,200	9,850	4,450	2,050	5,000	11,500	1,187	1,366	5,013	7,566
3,62,500	8,91,000	2,85,000	2,54,000	3,54,000	8,93,000	1,58,816	2,60,860	2,59,301	6,78,977
55,150	74,200	7,400	15,800	62,700	85,900	9,596	10,529	54,736	74,861
39,650	1,08,805	7,400	62,500	35,900	1,05,800	6,548	60,970	23,937	91,455
600	3,470	1,500	650	1,350	3,500	88	971	208	1,267
2,750	4,550		1,850	2,050	3,900		956	1,991	2,947
6,800	13,130	3,800	3,700	4,000	11,500	532	3,426	7,735	11,693
1,04,950	2,04,155	20,100	84,500	1,06,000	2,10,600	16,764	76,852	88,607	1,82,223
5,450	5,450			2,200	2,200			2,512	2,512
26,700	29,700	3,300		23,400	26,700	3,180		20,660	23,840
6,270	18,470	5,400	6,450	8,350	19,200	2,022	774	2,834	5,630
38,420	53,620	8,700	5,450	33,950	48,100	5,202	774	26,006	31,982
24,920	51,270	18,850	9,450	23,100	51,400	7,301	3,743	18,349	29,893
29,180	60,030	19,000	11,900	23,300	54,800	15,812	8,387	14,948	39,147
2,470	6,720	1,700	750	2,150	4,600	749	141	2,345	3,235
55,570	1,18,020	39,550	22,100	49,150	1,10,800	23,862	12,271	35,642	71,775
16,800	60,880	26,000	23,900	17,000	63,900	11,236	17,017	7,679	35,982
10,110	15,940	3,500	2,900	7,800	14,200	671	2,668	4,477	7,816
10,880	25,195	8,050	5,600	11,350	25,000	7,439	5,601	6,979	20,019
29,000	91,770	63,000		29,000	92,000		51,837		54,837
2,500	6,100	3,700	1,200	3,000	7,900	83	108	659	850
16,250	54,250	12,800	27,750	18,750	59,300	10,748	18,916	14,874	44,038
17,300	51,220	15,850	18,800	19,950	54,600	13,710	12,474	15,685	41,869
26,670	79,520	19,100	34,050	26,250	79,400	14,919	30,925	21,676	67,520
1,29,410	3,84,875	1,52,000	1,14,200	1,33,100	3,99,300	58,856	1,42,546	71,529	2,72,931
300	2,240	500	1,000	300	1,800	118	960	62	1,140
4,900	7,610	3,950	1,050	4,700	9,700	1,069	406	4,951	6,426
5,200	9,850	4,450	2,050	5,000	11,500	1,187	1,366	5,013	7,566

B.—Establishments.

1,16,600	3,52,200	1,17,700	1,18,200	1,24,100	3,60,000	98,191	1,33,137	1,23,145	3,54,473
94,100	2,56,100	70,800	88,200	91,000	2,50,300	68,169	88,677	91,940	2,49,086
39,600	1,22,400	40,400	44,200	40,400	1,25,000	38,605	44,722	38,875	1,22,202
13,700	43,300	13,600	15,850	12,550	42,000	13,564	14,461	12,843	40,863
2,63,900	7,74,000	2,42,500	2,66,450	2,68,050	7,77,000	2,18,829	2,80,997	2,66,803	7,66,629

EXPENDI

DETAILED ACCOUNT No. 11B.—FOREST.—

	Numbers.						DETAILS.	Budget Estimate, 1897-98.			
	1896-97.			1897-98.				North- ern Circle.	Central Circle.	Southern Circle.	Total.
	N.C.	C.C.	S.C.	N.C.	C.C.	S.C.					
Salaries—							SALARIES.				
							(a) Conservators—	Rs.	Rs.	Rs.	Rs.
	1	1	..	..	1	..	1st Grade (1,600)	16,200	19,200	..	19,200
	..	..	1	..	..	1	2nd " (1,350)	..	..	..	16,200
	..	..	..	..	..	..	3rd " (1,100)	..	..	13,200	13,200
	1	..	2	1	..	2	(b) Superior Officers—	..	..	..	..
	..	2	2	..	3	1	Deputy Conservators—	..	..	..	..
	2	3	2	3	2	2	1st Grade (900)	10,800	..	21,600	32,400
	4	1	2	3	2	2	2nd " (800)	..	28,800	9,600	31,400
	2	1	2	2	3	..	3rd " (650)	23,400	15,600	15,600	54,600
	1	2	2	1	2	3	4th " (550)	19,800	13,200	13,200	46,200
	2	1	2	2	3	..	Assistant Conservators—	..	..	..	..
	1	2	2	1	2	3	1st Grade (450)	10,800	16,200	..	27,000
	2	1	1	2	1 1/2	1 1/2	2nd " (350)	4,200	8,400	12,600	25,200
	1	..	1	1	1	..	Special Forest Settlement Officers (500)	12,000	9,000	9,000	30,000
	1	1	1	1	2	..	Extra Assistant Conservators—	..	..	..	..
	1	2	..	2	..	1	1st Grade (350) Local Allowance (50)	4,800	4,200	..	9,000
	1	2	..	..	2	1	2nd " (300)	3,600	7,200	..	10,800
	11	9	13	13	12	11	3rd " (250)	6,000	..	3,000	9,000
							4th " (200)	..	4,800	2,400	7,200
							Exchange Compensation Allowance	11,300	11,400	11,800	34,500
							Deputation and Special Allowance	1,22,900	1,38,000	1,12,000	3,72,900
								3,600	4,700	6,100	14,400
							Deduct—Probable Savings	1,21,500	1,42,700	1,18,100	3,87,300
								5,000	11,600	..	16,600
							Total Salaries	1,21,500	1,31,100	1,18,100	3,70,700
Establishment—							ESTABLISHMENT.				
							(c) Subordinate Forest and Depôt Estab- lishment—				
	16	23	22	16	23	22	Rangers 3 (150), 4 (125), 6 (100), 9 (80), 8 (60), 31 (50)	12,660	17,880	21,060	51,600
	31	48	49	11	24	29	Deputy Rangers 27 (40), 37 (30)	4,40	9,480	12,360	26,280
	220	298	210	220	298	210	Foresters 9 (25), 51 (20), 4 (15)	5,160	5,700	4,800	15,660
	13	18	8	8	18	9	Forest Guards 36 (12, 50 (10), 25 (9), 113 (8), 202 (7), 302 (6)	17,868	25,656	19,920	63,444
	13	18	8	8	18	9	Temporary Establishment—	..	..	..	..
	13	18	8	8	18	9	Rangers (80), (50)	..	..	..	..
	13	18	8	8	18	9	Deputy Rangers 4 (40), 4 (30)	2,460	1,704	3,600	7,764
	13	18	8	8	18	9	Foresters 3 (20), 5 (15)	..	..	..	..
	13	18	8	8	18	9	Forest Guards 17 (6)	..	..	..	..
	35	55	54	35	55	54	(d) Office Establishment—	..	..	..	..
	35	55	54	35	55	54	Clerks (125), 2 (100), (70), 20 (50), 6 (40), 15 (25), 5 (30), 21 (25), 24 (20), 23 (15), 26 (12)	12,960	16,956	17,748	47,664
	71	69	58	71	69	60	Servants 9 (10), 2 (9), 52 (8), 54 (7), 83 (6)	5,820	5,712	5,268	16,800
	71	69	58	71	69	60	Forest Settlement Officers' Establishments—	..	..	..	..
	71	69	58	71	69	60	15 Clerks 5 (50), 10 (20)	4,008	3,000	3,012	10,020
	71	69	58	71	69	60	45 Servants 10 (11), 30 (8), 5 (7)	..	..	..	..
	71	69	58	71	69	60	Forest Establishment in Board's Office—	..	..	..	..
	71	69	58	71	69	60	Permanent Establishment—	..	..	..	..
	71	69	58	71	69	60	1 Assistant (250)	1,000	1,000	1,000	3,000
	71	69	58	71	69	60	10 Clerks (125), (70), (60), (50), (35), (30), 2 (25), 2 (15)	1,800	1,800	1,800	5,400
	71	69	58	71	69	60	6 Servants 2 (10), (8), 2 (7), (5)	188	188	188	564
	71	69	58	71	69	60	Temporary Establishment—	..	..	..	..
	71	69	58	71	69	60	4 Clerks (75), 2 (35), (20)	660	660	660	1,980
	71	69	58	71	69	60	For Temporary Office Establishments entertained in Districts—	..	..	..	..
	71	69	58	71	69	60	Clerks 2 (25), 4 (20), 23 (15), 15 (12)	3,732	1,788	3,240	8,760
	71	69	58	71	69	60	Servants 3 (8), 26 (7), 18 (6), (5), 4 (4)	840	1,344	1,836	4,020
							Total	72,596	92,864	96,492	2,62,956
							Deduct—Probable Savings	1,396	2,468	1,592	5,456
							Total Establishments	72,200	90,400	94,900	2,57,500

* Half the salary of this officer is debited to the Central Circle.

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B.—ESTABLISHMENTS—contd.

Revised Estimate, 1896-97.				Budget Estimate, 1896-97.				Accounts, 1895-96.			
North- ern Circle.	Central Circle.	Southern Circle.	Total.	North- ern Circle.	Central Circle.	Southern Circle.	Total.	North- ern Circle.	Central Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,200	19,200	13,200	48,600	16,200	19,200	13,200	48,600	14,782	19,200	15,312	49,294
10,800	19,200	19,200	49,200	10,800	19,200	19,200	49,200	10,800	19,200	19,200	49,200
15,600	23,400	15,600	54,600	15,600	23,400	15,600	54,600	15,600	23,400	15,600	54,600
26,400	6,600	13,200	46,200	26,400	6,600	13,200	46,200	26,400	6,600	13,200	46,200
10,800	5,400	10,800	27,000	10,800	5,400	10,800	27,000	10,800	5,400	10,800	27,000
4,200	8,400	8,400	21,000	4,200	8,400	8,400	21,000	4,200	8,400	8,400	21,000
12,000	9,000	3,000	24,000	12,000	9,000	3,000	24,000	12,000	9,000	3,000	24,000
4,800	3,600	4,800	13,200	4,800	3,600	4,800	13,200	4,800	3,600	4,800	13,200
3,600	6,000	..	9,600	3,600	6,000	..	9,600	3,600	6,000	..	9,600
3,000	4,800	..	7,800	3,000	4,800	..	7,800	3,000	4,800	..	7,800
2,400	12,416	14,304	29,120	2,400	12,416	14,304	29,120	2,400	12,416	14,304	29,120
11,864	12,600	14,304	38,768	11,864	12,600	14,304	38,768	11,864	12,600	14,304	38,768
1,21,664	1,18,016	1,27,704	3,67,384	1,21,664	1,18,016	1,27,704	3,67,384	1,21,664	1,18,016	1,27,704	3,67,384
11,800	12,600	14,304	38,704	11,800	12,600	14,304	38,704	11,800	12,600	14,304	38,704
1,33,454	1,30,616	1,42,304	4,06,374	1,33,454	1,30,616	1,42,304	4,06,374	1,33,454	1,30,616	1,42,304	4,06,374
15,754	12,416	18,204	46,374	15,754	12,416	18,204	46,374	15,754	12,416	18,204	46,374
1,06,600	1,29,000	1,16,600	3,52,200	1,06,600	1,29,000	1,16,600	3,52,200	1,06,600	1,29,000	1,16,600	3,52,200
13,260	17,280	21,060	51,600	13,260	17,280	21,060	51,600	13,260	17,280	21,060	51,600
9,600	15,180	17,160	41,940	9,600	15,180	17,160	41,940	9,600	15,180	17,160	41,940
17,868	25,656	19,920	63,444	17,868	25,656	19,920	63,444	17,868	25,656	19,920	63,444
4,140	1,584	2,640	8,364	4,140	1,584	2,640	8,364	4,140	1,584	2,640	8,364
12,960	17,256	17,748	47,964	12,960	17,256	17,748	47,964	12,960	17,256	17,748	47,964
5,820	5,712	5,100	16,632	5,820	5,712	5,100	16,632	5,820	5,712	5,100	16,632
4,008	3,000	1,008	8,016	4,008	3,000	1,008	8,016	4,008	3,000	1,008	8,016
1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000	1,000	1,000	1,000	3,000
1,480	1,480	1,480	4,440	1,480	1,480	1,480	4,440	1,480	1,480	1,480	4,440
188	188	188	564	188	188	188	564	188	188	188	564
660	660	660	1,980	660	660	660	1,980	660	660	660	1,980
1,500	1,008	3,060	5,568	1,500	1,008	3,060	5,568	1,500	1,008	3,060	5,568
672	564	1,992	3,228	672	564	1,992	3,228	672	564	1,992	3,228
73,166	90,568	93,016	2,56,750	73,166	90,568	93,016	2,56,750	73,166	90,568	93,016	2,56,750
2,356	2,368	2,016	6,740	2,356	2,368	2,016	6,740	2,356	2,368	2,016	6,740
71,000	91,000	94,100	2,56,100	71,000	91,000	94,100	2,56,100	71,000	91,000	94,100	2,56,100

EXPENDI

DETAILED ACCOUNT No. 11B.—FOREST—

ALLOWANCES.		Budget Estimate, 1897-98.			
		Northern Circle.	Central Circle.	Southern Circle.	Total.
<i>Allowances—</i>	Travelling Allowance—				
	(a) Conservators	Rs. 3,500	Rs. 3,000	Rs. 3,000	Rs. 9,500
	(b) Superior Officers	19,100	19,500	16,100	54,700
	(c) Subordinate Forest and Depot Establishments ..	13,300	16,200	16,200	45,700
	(d) Office Establishments	5,700	6,000	4,400	16,100
	Total Allowances ..	41,600	44,700	39,700	1,26,000
CONTINGENCIES.					
<i>Contingencies—</i>	(a) Stationery	100	..	50	150
	(b) Carriage of Tents	2,900	2,500	2,600	8,000
	(c) Rents, Rates and Taxes	800	1,200	600	2,600
	(d) Official Postage	6,000	6,340	4,810	16,150
	(e) Service Telegrams	..	..	..	..
	(f) Purchase and Repair of Furniture	..	..	..	..
	(g) Sundries	5,000	5,760	6,140	16,900
	Total Contingencies ..	13,800	15,800	14,200	43,800

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B.—ESTABLISHMENTS—contd.

Revised Estimate, 1896-97.				Budget Estimate, 1896-97.				Accounts, 1895-96.			
Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
Rs. 2,500	Rs. 3,000	Rs. 3,000	Rs. 8,500	Rs. 3,500	Rs. 3,000	Rs. 3,000	Rs. 9,500	Rs. 4,677	Rs. 2,553	Rs. 3,060	Rs. 10,290
17,300	18,500	16,200	52,000	17,000	18,500	17,000	52,500	15,795	20,347	14,834	50,776
13,300	16,500	16,300	46,100	14,500	16,500	16,500	47,500	12,628	15,442	17,264	45,334
5,600	6,200	4,000	15,800	5,400	6,200	3,900	15,500	5,605	6,380	3,917	15,802
38,700	44,200	39,500	1,22,400	40,400	44,200	40,400	1,25,000	38,605	44,722	38,875	1,22,202
100	80	50	230	70	80	50	200	..	..	..	..
2,750	2,600	2,240	7,590	2,600	2,500	2,100	7,200	2,921	2,549	2,219	7,689
1,203	1,200	700	3,100	1,230	1,070	500	2,800	1,054	1,025	837	2,916
4,700	6,300	4,620	15,620	4,300	6,000	4,300	14,600	5,398	6,277	4,676	16,351
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
5,050	5,620	6,090	16,760	5,400	6,200	5,600	17,200	4,191	4,610	5,111	13,912
13,800	15,800	13,700	43,300	13,600	15,850	12,550	42,000	13,564	14,461	12,843	40,868

24 BOARD OF REVENUE (LAND REVENUE), FOREST No. 29, 20TH JANUARY 1897.

RESOLUTION—Forest No. 29, dated 20th January 1897.

Communicated to the Conservators of Forests and to all Collectors.

2. The special attention of the Conservators is invited to the instruction in clause 5 of paragraph 1 of the Government Order, No. 704, Revenue, dated 9th December read above. All explanations of budget figures should in future be made as clear as possible, but lengthy explanations should at the same time be avoided.

3. The Government of India review, referred to in clause 3 of the Government Order, was received by the Board on 15th October after the Resolution on the budget had been put into type, and as the budget was issued on the following day the fact that the Government of India had urged the expediency of encouraging private operations was not noticed. The Conservators have since been requested to advise Collectors as far as possible in accordance with the wishes of the Government of India (*vide* Board's Proceedings, Forest No. 504, dated 5th November 1896). The attention of Government is, however, requested to the remarks in paragraph 52 of the Board's Forest Administration report for 1895-96. On the introduction of localized fellings, moreover, it is usually desirable to have a certain amount of departmental working, as contractors cannot at first be relied on to comply with the conditions considered necessary to prevent damage to the forests.

4. The clerk on Rs. 70 referred to in paragraph 4 of the Government Order has since been promoted to a post on Rs. 80. No provision was therefore made in the budget for the personal allowance.

5. The estimates, as accepted by Government, will be provisionally allotted to the several districts as shown in the statement appended.

(True Copy and Extract.)

Reelan
Secretary.

To all Conservators.
" all Collectors except of Madras.
" the Secretary to Government, Revenue Department. ✓
Copy to the Accountant-General.
" Special Forest Settlement-officers.

Erd. P. Setharam.

BOARD OF REVENUE (LAND REVENUE), FOREST No. 29, 20TH JANUARY 1897. 25

APPENDIX.
PROVISIONAL allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, respectively, as sanctioned by Government.

Northern Circle.																		
Budget head.	Direction.		(Hanjām.		Vizagapatam.		Gôdāvari.		Kistna.		Kurnool.		Bellary.		Anantapur.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
I.—Timber and other produce removed from the forests by Government agency— (a) Timber (b) Firewood and charcoal (c) Bamboos (d) Sandalwood (e) Grass and other minor produce ..	..	..	3,000	6,000	500	100	600	100	200	1,300	15,000	9,000	700	1,400	..	20,000	17,900	
	..	..	..	..	1,500	..	..	..	2,000	500	3,800	2,800	17,400	6,000	..	24,700	10,300	
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,200	
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	..	..	..	1,000	1,000	500	400	400	100	100	100	400	200	2,400	2,300	..	4,300	4,500
II.—Timber and other produce removed from the forests by consumers or purchasers— (a) Timber (b) Firewood and charcoal (c) Bamboos (d) Grazing and fodder (e) Other produce ..	..	..	18,000	18,000	5,000	4,000	35,000	33,000	25,000	25,000	35,000	33,000	15,000	10,000	7,000	1,40,000	1,29,500	
	..	..	10,000	10,000	10,500	8,000	15,000	15,000	13,000	13,000	12,000	12,000	12,000	10,900	3,000	73,500	68,000	
	..	..	9,000	9,000	11,000	10,000	45,000	40,000	600	600	2,000	22,000	22,000	2,000	200	89,800	84,000	
	..	..	7,000	6,500	3,000	2,500	4,000	3,000	77,000	77,000	21,000	20,900	20,900	20,000	18,000	5,500	1,37,500	1,32,000
	..	..	10,000	10,000	8,000	6,500	5,000	3,000	13,000	15,000	54,000	60,400	60,400	83,000	1,08,000	69,000	2,44,000	3,02,500
III.—Confiscated drift and waif-wood	..	..	300	300	200	200	2,500	2,000	400	350	1,500	2,000	100	50	100	5,400	5,000	
IV.—Revenue from forests not managed by Government	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
V.—Miscellaneous— (a) Fines and forfeitures. (b) Refunds (c) Other sources ..	..	..	200	200	50	50	..	50	20	20	100	50	30	230	1,000	1,400	1,600	
	..	..	50	..	50	50	..	..	30	30	50	..	20	20	1,000	200	100	
	..	..	450	500	1,200	1,600	2,500	3,450	4,650	5,100	1,850	1,950	2,850	6,800	1,500	15,000	20,400	
	..	..	58,600	61,500	42,000	34,500	1,10,000	1,00,000	1,38,000	1,38,000	1,09,000	1,64,000	1,53,700	1,54,000	87,300	1,25,000	7,58,000	7,77,000
Total, Receipts ..		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Provisional allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, &c.—*cont.*

Central Circle.																					
Budget head.		Direction.		Cuddapah.		Nellore.		Chingleput.		North Arcot.		South Arcot.		Tanjore.		Trichinopoly.		Salem.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1896-97.		Budget estimate, 1897-98.	Revised estimate, 1896-97.		Budget estimate, 1897-98.	Revised estimate, 1896-97.		Budget estimate, 1897-98.	Revised estimate, 1896-97.		Budget estimate, 1897-98.	Revised estimate, 1896-97.		Budget estimate, 1897-98.	Revised estimate, 1896-97.		Budget estimate, 1897-98.	Revised estimate, 1896-97.	
RECEIPTS—cont.																					
I.—Timber and other produce removed from the forests by Government agency—																					
(a) Timber ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Firewood and charcoal ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Bamboos ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(d) Sandalwood ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(e) Grass and other minor produce ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
II.—Timber and other produce removed from the forests by consumers or purchasers—																					
(a) Timber ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Firewood and charcoal ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Bamboos ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(d) Grazing and fodder ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(e) Other produce ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
III.—Confiscated drift and wood ..																					
IV.—Revenue from forests not managed by Government ..																					
V.—Miscellaneous—																					
(a) Fines and forfeitures ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Refunds ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Other sources ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total, Receipts ..	1,77,000	1,69,800	1,20,000	1,30,000	35,000	32,500	1,47,000	1,55,700	1,07,000	1,03,500	12,000	16,500	57,000	70,000	2,70,000	2,40,000	9,35,000	9,18,000	9,35,000	9,18,000	9,35,000

Provisional allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, &c.—cont.

Southern Circle.																			Grand total for the Presidency.	
Budget head.	Madura.		Tinnevely.		North Coimbatore.		South Coimbatore.		Nilgiris.		North Malabar.		South Malabar.		South Canara.		Total.		Budget estimate, 1897-98.	Revised estimate, 1896-97.
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.		
RECEIPTS—cont.																				
I.—Timber and other produce removed from the forests by Government agency—																				
(a) Timber ..	..	2,000	10,000	12,000	3,000	41,100	50,000	15,000	15,000	24,000	36,000	1,17,000	80,000	10,000	13,100	2,22,100	2,11,900	2,49,580	Budget estimate, 1897-98.	Revised estimate, 1896-97.
(b) Firewood and charcoal ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(c) Bamboos ..	..	24,000	18,200	9,000	10,200	5,200	6,000	33,000	27,000	..	..	100	100	9,000	9,000	81,200	71,500	1,98,600	Budget estimate, 1897-98.	Revised estimate, 1896-97.
(d) Sandalwood ..	..	100	100	..	600	720	500	..	..	..	..	3,000	1,800	..	..	4,420	3,800	10,300	Budget estimate, 1897-98.	Revised estimate, 1896-97.
(e) Grass and other minor produce ..	..	..	..	..	6,000	7,750	..	5,000	5,100	..	..	..	..	..	..	11,000	12,850	29,850	Budget estimate, 1897-98.	Revised estimate, 1896-97.
(f) Timber and other produce removed from the forests by consumers or purchasers—	..	100	100	..	5,000	8,000	5,000	5,000	1,100	1,500	1,500	800	800	7,000	7,000	22,900	16,650	29,800	Budget estimate, 1897-98.	Revised estimate, 1896-97.
II.—																				
(a) Timber ..	..	13,000	13,000	4,000	5,200	6,800	6,900	2,700	3,000	1,500	1,000	4,500	5,500	2,000	1,500	36,500	38,600	2,32,800	Budget estimate, 1897-98.	Revised estimate, 1896-97.
(b) Firewood and charcoal ..	..	2,500	4,900	30,000	30,400	9,000	17,000	12,800	1,100	1,000	..	..	1,000	12,500	12,000	67,400	78,800	2,87,100	Budget estimate, 1897-98.	Revised estimate, 1896-97.
(c) Bamboos ..	..	2,600	2,600	500	600	4,650	5,500	2,700	2,700	150	100	1,000	1,300	2,500	2,000	22,100	22,300	1,93,100	Budget estimate, 1897-98.	Revised estimate, 1896-97.
(d) Grazing and fodder grass ..	..	6,000	5,500	5,500	5,500	25,000	6,500	9,000	9,000	2,500	2,000	100	100	5,500	5,000	60,100	58,700	3,64,900	Budget estimate, 1897-98.	Revised estimate, 1896-97.
(e) Other produce ..	..	31,000	31,000	19,000	20,500	15,000	8,800	1,700	2,000	2,000	1,000	1,200	1,000	18,500	18,500	95,400	97,800	6,51,050	Budget estimate, 1897-98.	Revised estimate, 1896-97.
III.—Confiscated drift and waste wood ..																				
(a) Revenue from forests not managed by Government ..	..	700	700	300	400	500	500	..	..	350	400	..	200	1,000	1,000	3,150	3,500	10,900	Budget estimate, 1897-98.	Revised estimate, 1896-97.
IV.—																				
V.—Miscellaneous—																				
(a) Fines and forfeitures ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(b) Tines ..	..	300	300	..	100	100	100	..	..	..	..	..	..	200	100	700	700	3,270	Budget estimate, 1897-98.	Revised estimate, 1896-97.
(c) Refunds ..	..	100	100	..	100	100	100	..	..	..	..	..	..	..	..	300	300	1,500	Budget estimate, 1897-98.	Revised estimate, 1896-97.
(d) Other sources ..	..	1,500	1,500	2,700	3,000	4,000	3,900	4,500	4,500	8,000	8,000	2,300	3,200	3,000	2,900	52,750	30,900	82,330	Budget estimate, 1897-98.	Revised estimate, 1896-97.
Total, Receipts ..	..	83,900	80,000	81,000	88,000	76,700	85,000	1,05,800	75,200	70,400	50,000	1,30,000	95,000	71,200	72,800	6,80,000	6,47,000	23,73,000	Budget estimate, 1897-98.	Revised estimate, 1896-97.

[illegible]

Northern Circle—cont.

Budget head.	Direction.		Gaujām.		Vizagapatam.		Godāvari.		Kistna.		Kurnool.		Bollary.		Anantapur.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
EXPENDITURE—cont. 11. A.—Forest Conservancy and Works —cont. VIII.—Demarcation, improvement and extension of forests— (a) Demarcation (b) Cost of forest settle- ment; Compensation for land and rights (c) Surveys (d) Do. India (e) Working plans (f) Sowing and planting (g) Protection from fire (h) Other works IX.—Miscellaneous— (a) Law charges (b) Other charges	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
	..	..	3,000	3,000	2,000	2,000	2,000	1,500	4,500	9,000	6,000	3,000	2,600	4,500	600	700	20,700	23,700
	..	..	1,200	1,200	1,500	1,000	500	500	1,000	2,000	500	500	500	300	200	200	4,200	4,500
	..	..	1,200	1,200	1,400	1,400	500	500	1,500	1,500	2,700	2,500	500	1,100	400	600	8,200	8,500
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	46,240	31,385
	..	..	200	200	..	..	..	..	1,000	1,000	100	1,000	200	200	..	100	1,500	2,500
	..	..	4,000	4,500	500	300	1,000	1,000	3,000	3,000	200	150	5,600	2,300	900	900	16,400	12,300
	..	..	1,500	1,500	600	600	2,000	2,000	1,500	1,500	4,500	5,000	4,000	5,000	2,700	2,500	16,800	17,600
	..	..	500	800	100	100	..	..	10,000	12,000	400	400	3,000	3,000	2,650	2,700	16,600	19,000
	..	..	..	..	100	600	200	600	100	100	..	..	50	50	..	..	500	1,400
Total A.—Conservancy and Works ..	310	50	200	200	200	50	100	100	1,120	850	160	50	140	70	..	30	2,360	1,400
	51,000	35,785	25,900	25,900	18,400	16,600	27,700	26,000	42,900	50,300	48,000	42,800	48,500	37,015	13,100	13,100	2,75,500	2,47,500

Central Circle.																					
Budget head.		Direction.		Cuddapah.		Nellore.		Chingleput.		North Arcot.		South Arcot.		Tanjore.		Trichinopoly.		Salem.		Total.	
	1897-98.	1896-97.	Budget estimate.	1897-98.	1896-97.	Budget estimate.	1897-98.	1896-97.	Budget estimate.	1897-98.	1896-97.	Budget estimate.	1897-98.	1896-97.	Budget estimate.	1897-98.	1896-97.	Budget estimate.	1897-98.	1896-97.	Budget estimate.
EXPENDITURE—cont.																					
I.—Refunds and Drawbacks																					
11-A.—Forest Conservancy and Works—																					
cont.																					
I.—Timber and other produce re-																					
moved from the forests by																					
Government agency—																					
(a) Timber																					
(b) Firewood and charcoal																					
(c) Bamboos																					
(d) Sandalwood																					
(e) Grass and other minor																					
produce																					
II.—Timber and other produce re-																					
moved from the forests by																					
consumers or purchasers																					
III.—Confiscated, drift and waif-																					
wood																					
IV.—Revenue from forests not man-																					
aged by Government																					
V.—Rent of leased forests and pay-																					
ments to share-holders in																					
forests managed by Govern-																					
ment																					
VI.—Live stock, stores, tools and																					
plant—																					
(a) Purchase of cattle																					
(b) Feed and keep of cattle																					
(c) Stores, tools and plant																					
VII.—Communications and build-																					
ings—																					
(a) Roads and bridges																					
(b) Buildings																					
(c) Other works																					

Provisional allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, &c.—*cont.*

Central Circle—cont.																		
Direction.	Cuddapah.		Nellore.		Chingleput.		North Arcot.		South Arcot.		Tanjore.		Trichinopoly.		Salem.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.
EXPENDITURE—cont.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
11-A.—Forest Conservancy and Works— cont.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII.—Demarcation, improvement and extension of forests—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(a) Demarcation	1,490	1,415	200	250	100	100	50	50	100	100	..	..	..	..	..	..	..	..
(b) Cost of Forest Settle- ment; Compensation for land and rights	27,540	31,385	360	360	400	400	400	100	450	500	..	..	..	..	..	..	..	..
(c) Surveys	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(d) Do. India	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(e) Working plans	..	..	200	240	100	100	..	..	200	200	..	..	..	..	..	..	..	..
(f) Sowing and planting	..	..	1,700	1,500	3,500	2,500	800	8,000	6,000	5,500	1,800	1,400	2,100	1,300	500	100	24,800	25,700
(g) Protection from fire	..	..	6,000	6,000	800	500	500	4,600	800	820	..	..	200	3,400	3,000	16,300	16,320	..
(h) Other works	..	..	3,000	2,550	950	950	2,700	7,600	6,000	6,000	500	1,700	4,020	8,500	8,500	33,950	33,950	..
IX.—Miscellaneous—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(a) Law charges	..	..	..	..	90	90	..	300	50	40	10	10	..	250	150	700	540	..
(b) Other charges	70	100	480	..	..	50	30	200	50	40	50	70	100	260	440	1,200	1,310	..
Total A.—Conservancy and Works ..	32,700	36,500	46,300	47,000	30,000	27,500	10,800	9,700	41,700	45,500	31,900	26,600	3,000	5,300	16,800	16,400	98,800	3,12,000
																		2,81,000

Provincial allotment statement of the figures of the Revised and the Budget estimates for 1896-97 and 1897-98, &c.—*cont.*

Northern Circle.																		
Budget head.	Direction.		Ganjam.		Vizagapatam.		Goddavari.		Kistna.		Kurnool.		Bellary.		Anantapur.		Total.	
	Budget estimate, 1897-98.	Revised estimate, 1898-97.	Budget estimate, 1897-98.	Revised estimate, 1898-97.	Budget estimate, 1897-98.	Revised estimate, 1898-97.	Budget estimate, 1897-98.	Revised estimate, 1898-97.	Budget estimate, 1897-98.	Revised estimate, 1898-97.	Budget estimate, 1897-98.	Revised estimate, 1898-97.	Budget estimate, 1897-98.	Revised estimate, 1898-97.	Budget estimate, 1897-98.	Revised estimate, 1898-97.	Budget estimate, 1897-98.	Revised estimate, 1898-97.
EXPENDITURE.																		
II-B. - Establishments.																		
I. - Salaries -																		
(a) Conservators ..	16,200	16,200	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16,200	16,200
(b) Superior officers ..	33,400	14,700	6,000	9,700	6,400	9,000	8,400	10,800	13,700	15,000	11,900	4,800	4,800	7,800	9,900	..	94,000	79,500
(c) Subordinate forest and depot establishments ..	800	1,000	5,100	5,100	3,400	7,700	7,700	7,700	7,700	6,500	6,500	5,900	5,900	5,100	5,100	..	42,000	42,400
(d) Office establishments ..	11,000	10,500	1,800	1,900	1,600	3,400	3,300	3,800	3,600	3,800	3,600	2,500	2,300	2,000	1,800	..	30,200	28,600
(e) Deputation and special allowances ..	6,400	4,400	900	1,350	850	900	850	1,050	1,700	1,600	1,200	550	550	..	..	..	11,300	10,900
II. - Travelling allowances -																		
(a) Conservators ..	3,500	2,500	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,500	2,500
(b) Superior officers ..	5,600	3,500	1,500	2,400	1,300	2,500	2,400	2,500	2,500	3,500	3,000	1,000	1,000	1,200	1,200	..	19,100	17,300
(c) Subordinate forest and depot establishments ..	800	800	2,000	2,000	1,100	2,500	2,500	1,700	1,700	2,500	2,500	1,400	1,400	1,300	1,300	..	13,300	13,300
(d) Office establishments ..	2,000	2,000	300	300	300	600	500	1,100	1,100	700	600	400	400	400	400	..	5,700	5,600
III. - Contingencies -																		
(a) Stationery ..	50	50	..	..	25	10	..	10	10	10	10	..	..	..	5	..	100	100
(b) Carriages of tents and records ..	600	610	150	150	250	250	250	700	700	400	380	400	300	150	100	..	2,900	2,750
(c) Rents, rates and taxes ..	60	610	50	50	250	250	230	10	10	50	50	60	60	50	50	..	800	1,200
(d) Pay of police guards ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(e) Official postage ..	700	700	400	400	300	700	600	1,200	1,200	700	600	500	500	500	400	..	5,000	4,700
(f) Sundries ..	1,070	1,230	200	230	580	790	770	630	580	740	850	490	400	500	445	..	5,050	5,050
Total B. - Establishments ..	81,200	58,700	19,100	23,600	16,300	28,500	27,500	31,200	34,300	35,500	31,200	18,000	17,600	19,000	20,700	2,49,100	2,30,100	2,30,100
Grand Total of expenditure under II. - Forest ..	1,32,200	91,485	45,000	49,500	32,900	56,200	53,500	74,100	81,800	83,500	74,000	66,500	54,615	32,100	33,800	5,24,600	4,77,600	4,77,600

Provincial ^{disposal} allotment statement of the figures of the Revised and the Budget Estimates for 1896-97 and 1897-98, &c.—cont.

Central Circle.																					
Direction.		Cuddapah.		Nellore.		Chingleput.		North Arcot.		South Arcot.		Tanjore.		Trichinopoly.		Salem.		Total.			
Rs.	Budget estimate, 1897-98.	Rs.	Budget estimate, 1897-98.	Rs.	Budget estimate, 1897-98.	Rs.	Budget estimate, 1897-98.	Rs.	Budget estimate, 1897-98.	Rs.	Budget estimate, 1897-98.	Rs.	Budget estimate, 1897-98.	Rs.	Budget estimate, 1897-98.	Rs.	Budget estimate, 1897-98.	Rs.	Budget estimate, 1897-98.	Rs.	Revised estimate, 1896-97.
EXPENDITURE.																					
11-B.—Establishment.																					
I.—Salaries—																					
..		17,300		7,800		9,600		12,000		9,600		..		7,500		21,000		19,200		19,200	
..		24,000		6,900		2,700		10,000		10,750		..		4,500		11,800		58,300		58,300	
..		10,500		2,400		1,750		3,550		2,740		1,150		1,900		3,750		32,100		32,100	
10,300		4,000		2,500		1,250		1,030		1,260		..		940		2,080		11,400		12,600	
2,640		2,300		..		..		1,030		1,100		..		..		..		..		..	
II.—Travelling allowances—																					
3,000		3,600		1,400		1,500		2,000		1,300		300		700		4,200		19,500		3,000	
4,500		..		..		..		..		..		300		..		..		19,500		18,500	
200		2,500		1,500		850		2,850		2,500		300		1,800		3,700		16,200		16,600	
2,500		550		500		350		600		400		100		600		700		6,000		6,200	
III.—Contingencies—																					
..		..		10		..		..		..		..		..		..		..		80	
950		150		130		100		250		150		50		100		500		2,500		2,600	
..		300		10		10		100		620		..		120		40		1,200		1,200	
..		..		..		..		..		..		..		..		..		..		..	
710		610		500		240		1,150		850		170		520		1,730		6,340		6,300	
900		870		800		990		670		630		80		360		800		5,760		5,620	
54,300		49,700		41,900		18,800		34,200		30,800		3,000		19,000		50,300		2,82,000		2,80,000	
87,000		96,000		88,900		49,400		75,900		62,700		8,000		35,800		1,49,100		5,94,000		5,91,000	
..		..		..		..		..		..		..		..		..		..		..	

Provisional allotment statement of the figures of the Revised and the Budget Estimates for 1896-97 and 1897-98, &c.—cont.

Budget head.	Southern Circle.																Grand Total for the Presidency.				
	Direction.		Madura.		Tinnevely.		North Coimbatore.		South Coimbatore.		Nilgiris.		North Malabar.		South Malabar.		South Canara.		Total.		
	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	Budget estimate, 1897-98.	Revised estimate, 1896-97.	
EXPENDITURE.																					
11-B.—Establishments.																					
I.—Salaries—																					
(a) Conservators ..	13,200	13,200	..	..	9,000	6,600	9,600	13,000	10,800	12,600	10,800	12,200	4,200	5,800	9,600	10,600	7,800	7,800	13,200	48,600	
(b) Superior officers ..	21,000	11,700	10,300	10,300	9,200	9,200	6,500	6,000	9,600	9,600	8,100	8,100	5,300	5,300	5,600	5,600	8,300	8,300	93,100	287,600	
(c) Subordinate forest and depot establishments.	1,200	1,200	6,500	6,000	3,000	3,000	3,300	3,300	3,100	3,100	3,200	3,400	3,000	3,000	2,300	2,300	3,300	3,300	60,600	1,60,900	
(d) Office establishments.	10,300	9,200	2,800	2,800	900	1,000	1,000	1,400	2,000	2,000	1,400	1,700	700	700	..	..	1,300	1,600	34,300	96,600	
(e) Deputation and special allowances ..	3,100	4,000	1,400	1,500	..	..	..	..	2,000	2,000	1,500	1,500	1,500	1,500	1,200	1,200	1,100	1,100	11,800	34,500	
II.—Travelling allowances—																					
(a) Conservators ..	3,000	3,000	..	..	1,200	1,200	2,000	2,300	1,500	1,500	1,500	1,500	1,500	1,500	1,200	1,200	1,100	1,100	3,000	9,500	
(b) Superior officers ..	4,600	4,400	1,500	1,500	..	..	..	..	2,500	2,500	2,000	2,000	1,200	1,200	1,700	2,000	2,000	2,000	16,100	64,700	
(c) Subordinate forest and depot establishments.	500	700	2,000	1,900	2,500	2,500	1,800	1,800	400	400	400	150	300	300	200	200	500	500	16,300	45,700	
(d) Office establishments..	1,500	1,200	400	400	500	500	400	400	400	400	150	100	100	100	200	200	500	500	4,400	16,100	
III.—Contingencies—																					
(a) Stationery ..	10	10	..	..	..	..	10	10	10	10	20	20	..	..	..	..	..	..	50	150	
(b) Carriage of tents and records ..	700	630	300	250	350	350	..	250	250	200	100	100	150	150	10	10	400	400	2,800	8,000	
(c) Rents, rates and taxes.	80	160	50	50	70	70	001	120	80	80	100	100	..	..	20	20	100	100	600	2,600	
(d) Pay of Police guards..	..	..	..	..	..	..	0'8	600	..	..	..	..	..	..	..	..	900	900	4,810	16,150	
(e) Official Postage ..	1,000	850	600	600	600	600	600	600	320	320	300	300	250	250	200	200	500	500	4,620	15,620	
(f) Sundries ..	2,010	1,950	250	200	550	550	700	820	490	490	830	780	400	400	370	370	500	500	6,140	16,900	
Total, R.—Establishments ..	62,200	52,200	25,100	25,000	25,700	26,400	25,900	30,000	31,100	32,800	28,500	30,200	17,000	18,600	21,200	22,200	26,500	26,500	2,63,900	7,98,000	
Grand Total of Expenditure under 11.—Forest ..	1,52,400	91,500	67,200	59,600	63,200	65,100	61,200	59,400	1,01,000	90,300	79,500	77,200	42,800	43,200	69,200	74,100	66,000	66,000	6,26,400	18,26,000	
																				16,65,000	

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed February th.

Proceedings, Forest No 29, 20th
January 1897.

Communicating to the Conservators of Forests and all Collectors, with remarks, Government Order, Financial Department, accepting the budget estimate of receipts and charges of the Madras Forest Department for 1897-98, and provisionally allotting the same to the several districts.

The Hon. Secy. for C. D.

The distribution is a matter for the Board's discretion. There is no need for Govt. to scrutinize the details. D. J.

To the Board of Rev. Secy. Genl. Copy to the Finl Dept.

Attention is solicited to Sec 12.5 of the Forest Code. Sanction of Govt. is it is submitted necessary for the distribution.

Yes; I was not aware of the rule. The distribution must now be practically be that of the Board. Govt. has not the data with which to check matters. D. J.

Then you have been in? You had better be in the statement of Govt. H. J.

26.11.97

2.11.97

been made in the A.

Read Env. 1549 of 97

Order inise

Recorded.

2. The provisional allotment of funds made by the Board is approved.

26.11.97

26.10.3.97

Note

The statement will have to be further revised with reference to G.O. 81 of 9th Feb 1897 and the orders that may hereafter be passed by the Govt. of India on the Forest Budget. The Board cannot now be asked to revise it with reference to the G.O. as the G.O. figures have not yet been communicated to the R.D. and it is probable that the Govt. of India will not consider special provision on that account as necessary.

Read Cno 1549 and 1807
of 97

Order misc 1296 d. 8th March 97

The Second of the papers read above will be communicated to the Finl Dept, to the Board of Rev: and to the Acct. General.

2. The provisional allotment of charges made by the Board in the first paper read above ~~has to be~~ ^{must} modified with reference to the reductions since made by the Govt of India in the figures passed by this Govt, and the Board will now be requested to revise and reissue the statements accordingly.

3. The reductions referred to in para 2 are large and ^{such that} the Govt ~~can only express its~~ ^{will be seriously} ~~hope that they will not to any~~ ^{appreciably extent unfavourably} ~~affect the receipts~~ ^{anticipated and overall} ~~the income~~ ^{not only generally but also} ~~and progress of useful operations.~~

5.3.97

P.T.O.

The Hon: Mr. G. S. C. S.
The Hon: Mr. Bliss C. S.

Dr. W. S. S.
8/2/97

The Board will accordingly be requested to be for the direct possible delay in the deduction of the receipts whether it is necessary to make any alterations in the budget estimate of receipts & so forth select part in what hands the information is required for the purpose of the annual statement to the Govt.

To the Hon: Mr. G. S. C. S.
Board of Rev: C. S.
Acct. General

4.11.97

The reductions have evidently been made in the accounts

note

5.5/97

10-3-97

These reductions leave entirely out of account the correspondence between receipt & charges on the Forest Department, unless something altogether unforeseen happens, the reduction of a lakh on the budget charge is sure to lead to a corresponding fall in receipts, but the Govt. of India has proposed no modifications on that side of the account. Perhaps it wd. be as well to mark the matter by expressly calling on the Board to report what reduction in the anticipated receipts should be made with reference to the decrease in the allotment for expenditure. If the amount is large, then the fact shd. be reported to the Govt. of India with some plain comments on the unsoundness of making lump deductions on one side without taking the natural consequences on the other side into account. The deduction here has been made chiefly on "financial expediency" which has nothing to do with the case as the Acct. General was told the other day (P.O. No 823 11-2-97)

806
and show that India wants to make as much profit as possible out of forests.

with the least possible delay
for orders.

I think this shd be asked
+ the Dmpt order modified accordingly.

8/3/97
6/3/97

You will have to telegraph the reduction & send the comments by post afterwards

11/3/97

When given for copying
When copied
When examined
When signed

189

READ AGAIN G.O., No. 189

CURRENT

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTERS OF GOVERNMENT

STATEMENT WITH INTRO

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only

A A A A A A A