Proceedings of the Madras Government, Revenue Department, 12th March 1873.

Read the following papers:—

No. 110. From the Secretary to the Government of India, Department of Agriculture, Revenue, and Commerce, (Forests,) to the Secretary to the Government of Madras, dated Calcutta, 24th December 1872, No. 23-1,534.

I AM directed to forward for the consideration of His Excellency the Governor in Council the accompanying copy of a memorandum, dated 2nd instant, by the Officiating Inspector-General of Forests, and to request that the Government of India may be favoured with an opinion on the suggestions contained therein for the revision of the classification of the sub-heads of the Budget-estimate of the Forest Department.

ENCLOSURE No. 1.

Memorandum by Lieutenant-Colonel G. F. PEARSON, *Officiating Inspector-General of Forests, on the classification of the Sub-heads of the Budget-estimate of the Forest Department.*

IN compiling the last combined budget of the Forest Department I was particularly struck by the inappropriateness of many of the headings to the present wants of the department. The fact is that the present headings were devised in the infancy of the department before the requirements of the service were developed. The consequence of this is that numerous items of account (especially those connected with the revenue derived from the unreserved forests) are classed under various heads of account, which were not in any way intended originally to apply to them, and that in almost every province a different view of the proper heads under which each tem should fall is taken. The consequence of all this is that similar items of both revenue and expenditure are classed in different provinces under different headings, and that a comparison of the accounts, on a true basis, is impossible. Nor is this surprising when it is remembered that the present system of reserved and unreserved forests (*i.e.*, of forests managed solely by the Forest Department, or solely by civil officers, or partly by the joint action of both departments) has been commenced and carried out since the present heads of service in the budget were devised.

2. The revenue heads are now *nine* in number as follows:—

I.—Sale of timber at depôt.
II —Do. do., removed by purchasers.
III.—Duty on foreign timber.
IV.—Permit fees.
V.—Grazing dues.
VI.—Sale of fruits.
VII.—Sale of confiscated timber.
VIII.—Fines and forfeitures.
IX.—Miscellaneous.

Of the above heads Nos. III. and IV. belong *to Burma alone* and VI., "sale of fruits," in no sort of way expresses the vast revenue now derived from the miscellaneous forest-produce. In point of fact all this revenue is put down to II., IV. and VI., in different provinces and in different divisions, just as the officers who are in charge of the accounts (or their Clerks) think fit.

3. It seems to me that, for sake of clearness, the first thing to be done is to divide the revenue into two main branches, viz., 1*st*, that derived from the sale of timber ; and, 2*nd*, that derived from all other sources—to be sub-divided further as—

(*a*.) Revenue obtained by the direct action of the department ; and

(*b*.) Revenue obtained by the assistance of other departments.

Another head must be provided for grazing dues which, in several provinces, bring in large sums, and another for miscellaneous receipts, fines, etc.

To this end I would propose the following budget heads for receipts.

I.—*Revenue from Timber*—
- (1.)—Timber sold in depôt by the department.
- (2.)— Do. removed from the forest by purchasers.
- (3.)— Do. from the sale of confiscated, drift, and waste timber.
- (4.)—Duty on foreign timber (Burma only).
- (5.) —Permit fees (do.)

II.—*Revenue from small Wood, dry and dead Wood, Fuel, Bamboos, Grass, and other miscellaneous Forest-produce*—
- (1.)—From forests under departmental management.
- (2.)—From forests exclusively managed by civil or other officers.

III.—*Grazing Dues*—
- (1.)—From forests under departmental management.
- (2.)—From forests exclusively managed by Civil or other officers.

IV.—*Miscellaneous Revenue*—
- (1.)—From fines and forfeitures.
- (2.)—From refunds.
- (3.)—From other sources.

When officers of the Forest Department manage the forests under the orders of civil officers (as in Madras, Bombay, Bengal, and in some districts of the Central Provinces), the latter being *ex-officio* Conservators of Forests, the revenue must be credited to sub-head (1) of II. and III. respectively, sub-head (2) being reserved for forests *exclusively* under the management of civil officers unaided by the Forest Department. Under I. (timber operations) no such sub-head is necessary ; it will be advisable not to encourage civil officers to carry on such operations without departmental aid. I have added a sub-head for refunds which did not exist before. Occasionally they occur in various forms and puzzle the Accountants.

4. From revenue we will now turn to expenditure. This at present is divided into two main heads, A and B ; the former representing conservancy and works, the latter establishments ; these should not be altered.

At present under A we have (10) heads, viz: —
- I.—Timber expenses.
- II.—Purchase of stock.
- III.—Feed and keep of cattle.
- IV.—Rent of leased forests.
- V.—Charges on collecting the revenue on grass, etc.
- VI.—Plantations.
- VII.—Forest-work.
- VIII.—Forest-surveys.
- IX.—Experiments in timber.
- X.—Communications and buildings.

I propose to re-class these as follows :—

I.—*Timber Operations.*

II.—*Works for the Improvement of the Forests*—
- (1.)—Forest conservancy.
- (2. —Fire suppression.

- (3.)—Plantations.

III.—*Works of Utility for the Development of the Forests*—
- (1.)—Roads and bridges.
- (2.)—Buildings and offices.
- (3.)—Other works.

IV.—*Forest-surveys*—
- (1.)—For surveys and working plans.
- (2.)—For demarcation work.
- (3.)—For boundary pillars.

V.—*Pay of Establishments for Collection of the miscellaneous Forest-revenue, and other temporary Establishments.*

VI.—*Rent of leased Forests.*

VII.—*Cost of departmental Cattle*—
- (1.)—By purchase of stock.
- (2.)—By feed and keep of do.

VIII.—*Cost of Plant and Tools*—
- (1.)—For timber-works.
- (2.)—For other purposes.

IX.—*Miscellaneous Charges*—
- (1.)—For refunds.
- (2.)—For other purposes.

I think the above classification will be found clearer and simpler than the present one. Fire suppression (an important item) is not shown at all at present, while demarcations are some times paid for out of forest conservancy (VII)., and at other times as forest roads, X. Cattle and plant are now mixed up together, and boundary pillars are usually put down to X., Works. All these items should be more clearly defined than they are at present, and I think the proposed classification (without being too intricate) will provide for this.

5. The great and necessary point is to divide timber operations from works which are intended to benefit the forests at some future period. The accounts ought to be so drawn up that this is at once ascertainable by the addition or subtraction of two or three main heads of expenditure.

6. It may be questioned whether plant purchased to aid in timber operations should not be charged to AI. But I do not think so. I have therefore put it under a sub-head of VIII. (purchase of plant), for a steam-saw (for instance) will last many years, and should not be made a charge on the timber operations of any one year.

2nd December 1872. (Signed) G. F. PEARSON,

REFERRED to the Board of Revenue for their remarks after procuring the opinion of the Inspector of Forests.

FORT ST. GEORGE,
8th January 1873. (Signed) D. F. CARMICHAEL,
Secretary to Government.

FOREST MISCELLANEOUS No. 4-177.

COMMUNICATED to the Inspector of Forests who is requested to state his opinion.

10th January 1873. (Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Revenue Department, 12th March 1873.

No. 111. Proceedings of the Board of Revenue, dated 3rd March 1873, Forest Miscellaneous No. 42-1,243.

Read docket from the Secretary to Government, Revenue Department, on the Circular from the Government of India, dated Fort St. George, 8th January 1873.

Read also the following letter from the Inspector of Forests, to the Secretary to the Board of Revenue, dated Kurnool, 17th January 1873, No. 1,658.

WITH reference to your docket No. 4-177 of the 10th instant, Forest Miscellaneous, I have the honour to inform you that I consider the proposed revision of the classification of the headings of the Budget-estimate (Revenue and Expenditure) of the Forest Department a decided improvement upon the form now in use. It is clearer and more specific without in any way being too intricate.

THE Board have no objection to the revision proposed by the Inspector-General of Forests in the classification of the sub-heads of the Budget-estimate of the Forest Department.

No. 112. ORDER THEREON, 12th March 1873, No. 295.

Forests, No. 8.

ORDERED accordingly that the revised classification of the sub-heads of the Budget-estimate proposed by the Inspector-General of Forests be adopted in this Presidency.

(True Extract.)

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

To the Board of Revenue.
,, the Accountant-General.
,, the Inspector of Forests.

Exd. F. R. Bantleman.

Forest MISCELLANEOUS No. 42/1243 REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 3d March 1873.

Read docket from the Secretary to Government R.D. on the Circular from the Government of India dated Fort St. George 8th January 1873. Read the following

No. 1658

From

Major R. F. C. Beddome
Inspector of Forests

To

J. Grose Esqre
Secretary to the Board of Revenue

SIR,

With reference to your docket No. 4/177 of the 10th Instant Forest Miscellaneous I have the honor to inform you that I consider the proposed revision of the classification of the headings of the Budget Estimate (Revenue & expenditure) of the Forest Department - A decided improvement upon the form now in use, it is clearer and more specific without in any way being too intricate.

Camp Kurnool
17th January 1873

I have &c
(Sd) R. F. C. Beddome Major
Inspector of Forests

The Board have no objection to the revision proposed by the Inspector General of Forests in the classification of the sub-heads of the Budget Estimate of

of the Forest Department.

|True copy & Extract|

A.L. Tolen
Acting Sub-Secretary

To, The Secretary to Government
Revenue Department
with original enclosure

E Thompson
Mr Narasimha Murthy

Revenue Department.

No. 295

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 12th March 1873.

Read the following papers:

From the Govt of India Proposed revision of the classification of the sub heads of the Budget Estimate of the Forest Dept.	H. E. 24 Decr 1872, No 23/1534.
Fm Board of Revenue on the same subject-	" 3rd March 1873, No 42/1243.

Ordered accordingly

that the revised classification of the sub heads of the Budget Estimate proposed by the Inspector General of Forests be adopted in this Presidency.

14 Bd. of Revenue. Des 13 March 1873
6. Accts General. "
3 Insp. Genl of Forests. "

Revenue 1873 Septr.

No 015

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 3rd March 1873

Despatched 13 " "

Received 4th " "

No 1

SUBJECT.

Stating that the Board have no objection to the revision proposed by the Inspector General of Forests in the classification of the sub heads of the Budget Estimates of the Forest Department

S. O. No 295 - 12 March 73

No 110-112

2. Inward 13 March 73

Gd

Renewed Claim for part
of the Set-head of the
Bridge Lake of the
Forest Depot

P. 2. Branch/73 R.P. Branch