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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue. DEPARTMENT

G.O. No.	1425	Press
B.P. No.		Mis.
Dated	9-11-1874	196 . .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
9th November 1874.

No. 65. Read the following Proceedings of the Board of Revenue, dated 25th September 1874, No. 2,768, Forest No. 183:—

Read Proceedings of the Madras Government, dated 31st July 1874, Nos. 958 and 959, Revenue Department.

COMMUNICATED to all Collectors, with a request that they will submit a detailed statement in the accompanying form, showing the financial result of the alterations proposed by Government. The statement should be based upon the revenue of fasli 1283, and where the exact amount of each item cannot be ascertained it must be estimated and entered in the statement.

2. The Board observe that the Government, while directing grazing rents in Nellore and Bellary to be credited to Land Revenue, allow the transfer of grass rents in jungles in Godavery from Imperial to Local. Probably the grass rents of Godavery were considered to be distinct from grazing rents, which, however, does not appear to be the case. The Collector is requested to explain the matter.

3. The general principle to be observed in transferring the several items of revenue from one head to another is that the proceeds of jungles and forests should be credited to them respectively, all other sundry items of receipts being credited to Land Revenue, Miscellaneous. The exceptions are as follow:—

Paragraph 6 of the G. O., No. 958. (1.) Grazing rents in jungles should be credited to Land Revenue, Miscellaneous.

Paragraph 3 of the G. O., No. 959. (2.) The rents of fruit trees or grass rents in forests should be credited to Forest, or to Land Revenue, Miscellaneous, according as the renting-out is or is proposed to be conducted through the Forest Officers or the Revenue Department. The Board do not think that this is a correct principle, and they will address Government again on the subject. Meanwhile, Collectors are requested to enter separately the forest produce proposed to be credited to Land Revenue, Miscellaneous, on the ground that the renting out is through the Revenue instead of the Forest Officers.

Paragraph 11 of the G. O., No. 958. (3.) The revenue of palmyra topes in Coimbatore and Salem, and the revenue of all similar topes in other districts created at the cost of the villagers or from Jungle Conservancy funds without entailing any cost to the State, should be credited to Jungle Conservancy, although the topes may not actually be situated in jungles.

Paragraph 4 of the G. O., No. 958. (4.) The proceeds of dung-rent in Ganjam should be credited to Local Funds.

Paragraph 6 of the G. O., No. 958. (5.) Honey-rent in Kurnool should be considered as abolished, and omitted from the statement.

Paragraph 9 of the G. O., No. 958. (6.) The rent of the ditch round the Fort of Tanjore should be credited to the Municipality.

4. The above changes, it will be observed, are not to be carried out immediately, but the statement should be prepared as if they were carried out.

Paragraph 12 of the G. O., No. 958. 5. The Board do not think that the Cardamom revenue in South Canara is part of the Wurgwar settlement. If, as they suppose, the forests unconnected with the wurgs, the Collector will transfer the amount to Jungles or Forests amount is received from Government jungles, or as the case may be.

6. Collectors in charge of forests are requested to send a copy of the statement prepared by them to the Inspector of Forests for his remarks.

Statement showing the transfers of Revenue from one head to another with reference to G. O., dated 6th December 1872, No. 1,648, in the District of

Item of Revenue.	The head to which it is now credited.	Amount of the item as per demand for Fasli 1283.	Head to which it is now proposed to be transferred under the Order of Government.	Amount to be transferred.	Remarks.
1	2	3	4	5	6
		RS.		RS.	

No. 66. ORDER THEREON, 9th November 1874, No. 1,415.

Forests, No. 3.

THE Governor in Council will await the report called for in paragraph 2 of the foregoing Proceedings before considering the Board's objection.

2. As to the remarks in clause 2 of paragraph 3, the Board have somewhat misapprehended the meaning of Government. The principle laid down was that "where the receipt accrues in a forest or woodland in actual charge of the Forest Department, it must be credited to that department, otherwise to Land-revenue, Miscellaneous." The Government note that a further communication on this subject is promised.

3. With reference to paragraph 5, if Cardamoms are grown in forests which form part of wurgs or estates, the proceeds should be credited to Land-revenue; where they grow in State forests, the credit is a forest item.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

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

Exd. F. R. Bantleman.

FOREST No. 183.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th September 1874, No. 2,768.

Read the following :—

Proceedings of the Madras Government, dated 31st July 1874, No. 958, Revenue Department.

Read Proceedings of the Board of Revenue, dated 2nd March 1874, No. 449, and 9th April 1874, No. 793.

No. 277. ORDER THEREON, 31st July 1874, No. 958.

Miscellaneous.

His Excellency the Governor in Council proceeds to remark on the foregoing Proceedings, which contain the result of the Board's inquiries into the effect of crediting certain items of revenue, on the principle laid down in paragraph 4, G. O., 6th December 1872, No. 1,648.

2. The Board are of opinion that the principle, if carried out to its logical conclusion, will be very unfavorable to Jungle Conservancy in some districts and utterly ruinous in others.

3. The modifications, however, which the Governor in Council proposes to make will result in little, if any, loss to the Jungle Conservancy Fund, while the transfers to be finally sanctioned will place it on a sounder footing.

4. In *Ganjam* the proceeds of the dung-rent referred to should be credited to Local Funds. In other respects the Board's recommendations are approved.

5. With reference to the districts marginally noted, the Collectors' proposals as supported by the Board are confirmed. The adjustments are correct in principle.

Vizagapatam, Godavery, Kistna, Cuddapah, Chingleput, Madura, and Neilgherries.

6. In *Nellore* and *Bellary* the grazing rents in jungles must for the present be credited to Land Revenue, to which as a form of land tax they more properly belong. The mode of dealing with the other items appears correct. The amount of Nos. 6. 7. 9, and 10 in Nellore should be ascertained. In General the collection of honey-rent should be abandoned as proposed.

7. The Collector of *North Arcot* should be asked for information about the *gardens* referred to. If they were formed from Jungle Conservancy Funds, there would be no objection to these rents being credited as proposed. If otherwise, and planted as gardens ordinarily are, the item clearly appertains to Land Revenue.

8. The Proceedings of the Board, dated 31st July 1871, No. 3,176, relating to *South Arcot* must be cancelled. The tax on such palmyras is undoubtedly due to Imperial Revenue.

9. The Board's recommendation in respect to the fort ditch at *Tanjore* may be carried out. The Municipality being responsible for its conservancy is entitled to any revenue derived therefrom.

10. More accurate information should be obtained from *Trichinopoly*. Apparently only items 2,9,10, and 11 belong to the Local Fund.

11. In regard to the palmyra topes in *Coimbatore* and *Salem*, the Government concur in the opinion expressed by the Collectors that the revenue from this item should be credited to Jungle Conservancy. Valid reasons are adduced in Mr. Wedderburn's letter recorded in the second Proceedings recorded above. The palmyra topes may in fact be looked upon as if they were village jungle created at the cost of the villagers. The Board will bear the subject in mind in case topes have been raised in other districts in a similar way.

12. The Cardamom rents in *Canara* are properly parts of the Wurgwar settlement of Estates, within whose boundaries there are forests and woodlands and should be carried to Land Revenue proper.

13. The Board will lose no time in obtaining the information shown to be wanting and will then submit a statement showing the actual result of the proposed alterations.

14. Omitting *Trichinoply* and *North Arcot*, in both of which the transfer will probably be in favor of the Local Fund, the sum to be made over under the terms of this order to Local

Funds from Imperial is about Rupees 8,563, and that to be transferred from Local to Imperial Rupees 13,150. Eventually there will probably be no loss to either.

15. It will be understood that no transfers are to be actually made until further orders.

(True Extract.)

(Signed) A. DEC. SCOTT, Major, R.E.,
Under Secy., P. W. D.,
for Acting Secy. to Government.

To the Board of Revenue.

Proceedings of the Madras Government, dated 31st July 1874, No. 959, Revenue Department.

No. 278. Read the following letter from Captain C. WALKER, Officiating Inspector of Forests, to C. C. MASTER, Esq., Acting Secretary to Government, Revenue Department, dated Ootacamund, 11th April 1874, No. 15.

WITH reference to Board's Proceedings of 2nd March, No. 449, I have the honor to bring to the notice of Government that the question of crediting tree-rents, *etc.*, under their proper heads is of the greatest importance to the Forest Department, affecting as it does, to a very great extent, the financial position and results, whether under Imperial or Local Forest Conservancy.

2. I cannot consider the opinion of the Board, as expressed in paragraph 8, Kurnool, that "the transfer is not of any consequence since both the items are Imperial and the Collectors have now charge of forests," is correct, or in accordance with the wishes of the Supreme and local Governments, which are clearly that each department or branch of revenue should be credited with its proper share of revenue, in order that its financial position may be clearly shown. The fact of the Collector being in charge of forests would in no way affect the principle involved.

3. The subject of rents of trees (chiefly tamarind) and other forest-products in forests under the Special Department being leased out by the Revenue Department and credited under Land Revenue, Miscellaneous, has been repeatedly brought to notice of the Board and Government, and the principle has over and over again been laid down that the leasing of trees, such as tamarind, growing in forests or jungles under the charge of the Forest Department, should be entrusted to the Forest Officers and the proceeds credited to Forest Revenue; but in very few districts have these orders ever been attended to, even partially, and the result is that hundreds, I might say thousands, of trees are leased out at nominal rates by Tahsildars, whose duties do not lead them to the forests and jungles, and the revenue carried to Land instead of Forests to which it clearly belongs.

4. The G. O., of 6th December 1872, No. 1,648, clearly prescribes the course to be adopted for the future, which is evidently the correct one, as it would ensure those most immediately interested, making the most of the valuable products in their respective charges, which *cannot* be expected if the revenues are diverted into other channels, and at the same time ensure the crediting of such revenues under their proper head.

5. It appears to me, however, that most of the Collectors have misinterpreted the order. In Ganjam, Kistna, Godavery, Nellore, Chingleput, and Tanjore, there is at present no Imperial Forest Conservancy, so I presume that the items proposed to be transferred are from and to Imperial *Land* Revenue to Local Jungle Revenue and *vice versâ*.

In Vizagapatam, where there is no Forest Officer but a small establishment under the immediate orders of the Collector, a transfer is proposed of rent of fruit-trees in jungles from Land Revenue, Miscellaneous, to Jungle Conservancy, but I should imagine that there must also be considerable tree-rents in *forests* to be dealt with.

In Cuddapah it is stated that the trees in jungles, forests, and plains, are rented out in a lump, the whole amount being Rupees 7,850. It is estimated that of this sum Rupees 3,000 should go to Jungle Conservancy, but in the summary given at paragraph 21 the figures are reversed and entered as to be transferred *from* Jungle Conservancy to Imperial.

In North Arcot it is stated that there is only one item "Rent of gardens and trees in jungles" to be transferred from Imperial to Local, but to my knowledge there are numbers of tamarind and other fruit-trees in forests under the Special Department, which are either not let out at all, or the proceeds of which go to Land Revenue, Miscellaneous.

In South Arcot it is stated that "no transfer is required," which I know that Mr. Wooldridge is now urging on the Collector the necessity of transferring from Land Revenue, Miscellaneous, the tree-rents accruing from forests and jungles under his charge to Imperial and Jungle Conservancy, respectively. The same applies to Tinnevelly and Madura where there are very considerable sums now credited to *Land* which should go to Forests or *Jungle* Conservancy according as the trees are situated in Imperial forests (reserved or unreserved), or village jungles.

Even in Salem, where a considerable forest revenue is realized from the rent of tamarind trees under the Forest Department, the revenue from this source carried to Land, which is now comparatively small, might be indefinitely increased if the duty of letting out the trees were entrusted to the Forest Officer. The matter has been repeatedly brought to notice during the past six years in all the four latter districts (South Arcot, Madura, Tinnevelly, and Salem), but almost without avail; and in the present proceedings the Collectors appear to have entirely lost sight of the matter and the correspondence and orders regarding it.

6. In the Salem statement, paragraph 17, the item of Rs. 25,000, which it is proposed to transfer from Local to Imperial, is entered as "Rent and sale of Palmyra *and* Tamarind trees;" but these should be separated to arrive at any definite conclusion. The Forest Department have never claimed the revenue from rent or sale of palmyra trees which, as pointed out by the Board, were nearly all planted by the ryots long ago, and the revenue from which should I submit, be credited to "Local Conservancy."

7. I think I have said enough to show that the abstract of reports now submitted is incomplete, and, in my opinion, does not place before Government the full information required; and I would venture to suggest that I may be authorized, through the Board, to draw up, in communication with the Collectors of forest districts and their Forest Assistants, a statement showing the items under three heads, *viz.*, Imperial Forest, Local Forest, and Land Revenue, Miscellaneous, [illegible] I think we would then [illegible] knowledge of the exact state of things to lay before Government. The Forest Officers are now, I am happy to say, being placed in charge of both Imperial and Local Conservancy in many districts, and there will be no difficulty in keeping the revenue which should be credited to each district, the remainder going to Land, Miscellaneous, which I think would be quite in accordance with Mr. Wedderburn's principle, concurred in by the Board, that "each fund be credited with the receipts arising from the objects, for the improvement of which the fund is created."

No. 279. ORDER THEREON, 31st July 1874, No. 959.

Forests, No. 13.

THE foregoing letter will be communicated to the Board of Revenue, with reference to G. O., dated 31st instant, No. 958, disposing of the paper alluded to by Captain Campbell Walker.

2. In regard to the remarks in paragraph 2 of the Inspector's letter, the Governor in Council observes that the principle to be observed as between "Forests" and "Land-revenue, Miscellaneous," is that where the receipt accrues in a forest or woodland in actual charge of the Forest Department, it must be credited to that department, otherwise to "Land Revenue, Miscellaneous."

3. The observations in paragraph 3 are inconsistent with the present state of affairs. It is for the Collector, as Conservator of the district, to determine how and by whom the renting out, of fruit-trees, *etc.*, in forests shall be conducted. Unless it is unavoidable, imperial and local products should not be rented together.

4. The Inspector questions the completeness of the reports which the Board have received on the subject, and proposes that he should be authorized to confer with Collectors and draw up

more complete lists. There is no objection to his doing so in the course of his tours. The reports should be sent through the Board of Revenue accompanied by the Collectors' remarks.

(True Extract.)

(Signed) A. DEC. SCOTT, Major, R.E.,
Under Secretary, T. W. D.,
For Acting Secy. to Government.

To the Board of Revenue.

COMMUNICATED to all Collectors, with a request that they will submit a detailed statement in the accompanying form, showing the financial result of the alterations proposed by Government. The statement should be based upon the revenue of Fasli 1283, and where the exact amount of each item cannot be ascertained it must be estimated and entered in the statement.

2. The Board observe that the Government, while directing grazing rents in Nellore and Bellary to be credited to Land Revenue, allow the transfer of grass rents in jungles in Godavery from Imperial to Local. Probably the grass rents of Godavery were considered to be distinct from grazing rents, which, however, does not appear to be the case. The Collector is requested to explain the matter.

3. The general principle to be observed in transferring the several items of revenue from one head to another is that the proceeds of jungles and forests should be credited to them respectively, all other sundry items of receipts being credited to Land Revenue, Miscellaneous. The exceptions are as follow :—

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(1.) Grazing rents in jungles should be credited to Land Revenue, Miscellaneous.

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Paragraph 11 of the G. O., No. 953.

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(4.) The proceeds of dung-rent in Ganjam should be credited to Local Funds.

Paragraph 5 of the G. O., No. 953.

(5.) Honey-rent in Kurnool should be considered as abolished, and omitted from the statement.

Paragraph 9 of the G. O., No. 953.

(6.) The rent of the ditch round the Fort of Tanjore should be credited to the Municipality.

4. The above changes, it will be observed, are not to be carried out immediately, but the statement should be prepared as if they were carried out.

Paragraph 12 of the G. O., No. 953.

5. The Board do not think that the Cardamom revenue in South Canara is part of the Wurgwar settlement. If, as they suppose, the amount is received from Government jungles, or forests unconnected with the wurgs, the Collector will transfer the amount to Jungles or Forests as the case may be.

6. Collectors in charge of forests are requested to send a copy of the statement prepared by them to the Inspector of Forests for his remarks.

(True Extracts.)

Secretary.

To all Collectors, with a form of Statement.
,, the Officiating Inspector of Forests, with do.
Copy to the Acting Secretary to Government, Revenue Department, with do.

Exd. J. Tulloch.

Statement showing the transfers of Revenue from one head to another with reference to G. O., dated 6th December 1872, No. 1,648, in the District of

Item of Revenue.	The head to which it is now credited.	Amount of the item as per demand for Fasli 1283.	Head to which it is now proposed to be transferred under the Order of Government.	Amount to be transferred.	Remarks.
1	2	3	4	5	6
		Rs.		Rs.	

No 3586/7

1874.

Board of Revenue

MADRAS.

PROCEEDINGS, 25TH SEPTEMBER 1874, No. 2,768.

Dep 286 of 1874

Encl. 6

S.O. No 1415-9 November 1874

Received 9 do

SEPTEMBER.

Forest No. 183.

Jungle Conservancy Fund.—Proceedings of Government, Revenue Department, passing orders on Board's Proceedings reporting result of their inquiries regarding transfer of items of revenue from Imperial Funds to — and *vice versâ*, and communicating to Board letter from Inspector of Forests relating to the items of revenue to which the rents from trees should be credited, etc., communicated to all Collectors with instructions.

Revenue Department.

Memo: for Orders.

Spo: Bd. of Rev:

Comm.r to Collectors orders
Bd. Pro: reporting result of their
enquiries regarding transfer of
items of Revenue from Suffl. Funds
& Jungle Conservancy Fund

} H.E. 25th Sept.r 1874 No 2768.

1. For orders vide
reference to paragraphs
2, 3 (clause 2) and 5.

2. Para 2- The order
was based on the Hble
Mr. Robinson's Minute.
The arrangement for the
Godavery had been pro-
posed by the Collector
and approved by the
Board and this adjust-
ment viz to credit proceeds
to Jungle Conservancy
was considered by Mr.
Robinson to be correct

xiv

in principle. In Nellore and Bellary on the contrary be considered grazing rents to be a form of land tax. The nomenclature adopted in the Board's Proceedings (2nd March 1874 No. 449) originally was as follows

Godavery - Grass rent in jungle.

Nellore - Grazing tax on jungle tracts let as pasture.

Bellary - Grazing tax in jungles.

So far there seems no reason for difference of treatment.

Para 3 clause (2) Here the Board demur to the principle laid down in paras 2 & 3 GO 31st July 1874 No. 959. These are transcribed from the Hon'ble Mr. Smith's note

Why are the Nellore tanks considered with the rest of land revenue - apparently. Clause 2 clearly land rev.

It seems that the Board wish to adhere to the principle of the clause as explained by the Secretary. Grass rents

The Bd are pressed to adhere as against their wish. We had better wait for this.

22/10

Why is it decided the Board has consulted the pasture of the Collector

24/10

note put up with G.O. No. 958.

Para 5 The statement in which the Board cannot agree was taken from the Hon'ble Mr. Robinson's Minute.

The Board are [illegible] between Wards or Estates & the [illegible] Certain ones are given & [illegible] they are created & land Rev [illegible] they are properly credited [illegible] & Forest -

29/10

Revenue Department.

No. 1415.

Proceedings of the Madras Government

Under date the 9 ~~Oct~~ Nov. 1874.

Read the following Pro.

of the Bd. of Rev.

Regarding transfer of items of Revenue from Imperial Funds to Jungle Conservancy Fund and vice versâ ——— } H.C. 25th Sept. 1874 No. 2768.

The Governor in Council will await the report called for in paragraph 2 of the foregoing Proceedings before considering the Board's objection.

2. As to the remarks in clause 2 of paragraph 3 the Board have somewhat misapprehended the

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the meaning of Govern-
ment. The principle laid
down was that "where the
"receipt accrues in a forest
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"charge of the Forest
"Department it must be
"credited to that Deptt
"otherwise to Land Revenue
"Miscellaneous". The
Govt. note that a further
communication on this
subject is promised.

3. With reference to
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Where they grow in State
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Forest item.

14 To the Board of Revenue
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3. The Inspector of For

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30-12-21

MADRAS RECORD OFFICE.

Government Records.

Revenue Department.

Orl.

G. O. (Printed).

Dated 9-11- 1874

No. 1415-

02—12-8-65.