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# MADRAS RECORD OFFICE

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## Government of Madras

Revenue DEPARTMENT

G.O. No. 958
~~B.P. No.~~

Press
~~Mts.~~

Original

Dated 31st July ~~195~~ 1874

**Not to be folded or roughly handled**

## *Proceedings of the Madras Government, Revenue Department,*
## *31st July 1874.*

Read the following :—

No. 275. Proceedings of the Board of Revenue, dated 2nd March 1874, No. 449.

Proceedings of the Madras Government, dated 19th January 1874, No. 99, Revenue Department :—

Abstract.—Communicating to Board of Revenue, letter from Government of India, requesting early reply to a communication on the subject of crediting items of revenue as "Land Revenue Miscellaneous" instead of "Jungle Conservancy."

Read also the following letters of Collectors :—

| | | | | | | |
|---|---|---|---|---|---|---|
| From Collector | of Ganjam, | dated | 30th September | 1873, | No. | 2,361. |
| ,, ,, | of Vizagapatam, | ,, | 21st June | ,, | ,, | 906. |
| ,, ,, | of Godavery, | ,, | 19th July | ,, | ,, | 242. |
| ,, ,, | of Kistna, | ,, | 26th June | ,, | ,, | 996. |
| ,, ,, | of Nellore, | ,, | 11th August | ,, | ,, | 1,798. |
| ,, ,, | of Cuddapah, | ,, | 11th July | ,, | ,, | 110. |
| ,, ,, | of Bellary, | ,, | 1st April | ,, | ,, | 92. |
| ,, ,, | of Kurnool, | ,, | 6th August | ,, | ,, | 239. |
| ,, ,, | of Chingleput, | ,, | 1st May | ,, | ,, | 172. |
| ,, ,, | of North Arcot, | ,, | 15th April | ,, | ,, | 224. |
| ,, ,, | of South Arcot, | ,, | 2nd October | ,, | ,, | 367. |
| ,, ,, | of Tanjore, | ,, | 19th August | ,, | ,, | 290. |
| ,, ,, | of Trichinopoly, | ,, | 17th July | ,, | ,, | 154. |
| ,, ,, | of Coimbatore, | ,, | 16th October | ,, | ,, | 236. |
| ,, ,, | of Tinnevelly, | ,, | 9th April<br>24th May | ,,<br>,, | ,,<br>,, | 180.<br>283. |
| ,, ,, | of Madura, | ,, | 14th July | ,, | ,, | 218. |
| ,, ,, | of Salem, | ,, | 25th April<br>13th November | ,,<br>,, | ,,<br>,, | 121.<br>364. |
| ,, ,, | of South Canara, | ,, | 13th August | ,, | ,, | 1,334. |
| ,, ,, | of Nilgiris, | ,, | 24th September | ,, | ,, | 17. |
| ,, ,, | of Malabar, | | 16th April,<br>21st October<br>18th December | ,,<br>,,<br>,, | ,,<br>,,<br>,, | 98.<br>245.<br>279. |

In their Proceedings of the 29th August 1872, No. 1,722, the Board, adverting to G. O., 5th June 1871, No. 992, proposed that certain items of receipt should be transferred from Land Revenue Miscellaneous to the Jungle Conservancy Fund "some because they are derived from jungles, others because being obtained from scattered trees they may properly be devoted to planting operation." The amount involved was Rupees 1,58,606. In their Order of the 6th December 1872, No. 1,648, Government replied by laying down a rule that receipts from forests should be credited to "Forest revenue," receipts from village jungles to the "Jungle Conservancy Fund," and other similar receipts to "Land Revenue Miscellaneous." The Board called for reports to show the effect of this order in each district.

2. GANJAM.—The Collector proposes the transfer of the items noted in the margin, but Items Nos. 2 and 3 do not appear to call for any transfer under the Government Order. The Collector also brings to the Board's notice that the right to collect and dispose of cow-dung at the Cart Stands at some of the Salt pans is now rented out and its proceeds credited to Salt Revenue Miscellaneous, and requests instructions whether the amount should not be credited to Land Revenue Miscellaneous. The amount of the collections is not given, but the character of the revenue which must be small is not Imperial, and the Board are of opinion that it should be transferred to the Local Fund for the benefit of the villages in which the collections are made.

| *From Imperial to Local (Jungle Conservancy.)* | RS. |
|---|---|
| 1. Rent of gardens and topes situated in jungles ... ... ... ... ... | 281 |
| 2. Lands on sides and slopes of hills ... | 3 |
| 3. Tax on trees on unassessed lands contiguous to jungles ... ... ... | 2 |
| Total... | 286 |
| *From Local (Jungle Conservancy) to Imperial.* | |
| 4. Sale proceeds of trees withered and fallen down in plain country... ... | 6 |
| 5. Sale of fruits in do. ... ... ... | 8 |
| Total... | 14 |

3. VIZAGAPATAM.—The Collector states that there is but one item in the district which requires to be transferred to Jungle Conservancy, that is the rent of fruit trees in jungles. The exact amount of the item cannot be ascertained as the trees in jungles as well as in forests and in the open country have been jointly rented out. The amount likely to be transferred to Local Funds cannot however be more than Rupees 100, the whole amount of the rental being only Rupees 160.

4. GODAVERY.—The transfers proposed by the Collector which are shown in the margin, are correct according to the principle laid down by Government.

| *From Imperial to Local (Jungle Conservancy.)* | RS. |
|---|---|
| Grass rent in jungles ... ... ... ... ... | 1,982 |
| *From Local to Imperial.* | |
| Produce of Palmira trees not in jungles. | 379 |

5. KISTNA.—There is only one item which requires to be transferred from Local to Imperial, and that is the sale proceeds of Palmira trees in the open country which are now credited to Jungle Conservancy. The amount involved is about Rupees 1,400 a year.

6. NELLORE.—It is proposed to transfer the items noted in the margin from Imperial to Local (Jungle Conservancy) and none from the latter to the former. The amounts of Items Nos. 6 to 10 are not given, because the accounts do not show the amounts derived from jungle tracts separately from those otherwise derived. Items Nos. 6, 7, 9 and 10 are however unimportant and cannot yield much revenue. No. 8 is the only item of importance, the total amount collected under that head from jungle tracts as well as from pasture lands in the open country being Rupees 32,000. Probably the amount derived from jungle tracts is about Rupees 16,000.

| *From Imperial to Local.* | RS. |
|---|---|
| 1. Honey rent ... ... ... ... ... | 13 |
| 2. Wax rent... ... ... ... ... ... | 1 |
| 3. Rent of Soap-nut trees ... ... ... | 1,500 |
| 4. Do. of roots for dyeing cloth ... | 822 |
| 5. Do. of Medicinal drugs ... ... | 700 |
| | 3,036 |
| 6. Rattan rents | |
| 7. Rent of Tangedu bark. | |
| 8. Grazing-tax on jungle tracts left as pasture. | |
| 9. Rent of Palmira and fruit trees in jungles. | |
| 10. Sale proceeds of Palmira trees in jungles. | |

6. CUDDAPAH.—There is only one item in this district which requires to be transferred from Local to Imperial, and that is the rent of gardens and trees. The exact amount cannot be now ascertained, as the trees in Jungles, Forest, and the Plains are rented out in lump. The whole amount is Rupees 7,850. The Board suppose that the amount to be transferred to Jungle Conservancy will be about Rupees 3,000.

7. BELLARY.—The transfers proposed which are noted in the margin do not call for any remark.

| *From Imperial to Local (Jungle Conservancy.)* | RS. |
|---|---|
| 1. Grazing tax in Jungles ... ... ... | 2,040 |
| 2. Rent of fruit trees in Jungles ... ... | 1,751 |
| | 3,791 |
| *From Local to Imperial.* | |
| Sale proceeds of dead trees not in jungles ... ... ... ... ... ... | 1,428 |
| Revenue and sale proceeds of Palmira trees not in jungles ... ... ... ... | 1,059 |
| | 2,487 |

8. KURNOOL.—It is proposed to transfer only one item and that is from local (Jungle Conservancy) to Imperial. The grazing tax now collected in the forests is credited to Land Revenue Miscellaneous under G. O., dated 17th August 1868, No. 2,185. It will in future be transferred to Forests. The transfer is not of any consequence since both the items are Imperial and the Collectors have now charge of forests. The Collector also states that the honey rent (Rupees 6) now collected in the Vellkonda Forests is credited to Land Revenue Miscellaneous although it is properly an item of Forest Revenue. He however recommends that the item may be altogether abolished as the people in the Forest use honey as an article of food. The Board support the Collector's recommendation.

| *Local to Imperial.* | RS. |
|---|---|
| Rent on Palmira trees ... ... .. ... | 739 |

9. CHINGLEPUT.—The transfers proposed which are noted in the margin are correct. The amount of Item No. 5 is not given by the Collector but it cannot be large.

| *From Imperial to Local (Jungle Conservancy.)* | RS. |
|---|---|
| 1. Rent of Dye root in jungles ... ... | 12 |
| 2. Do. of tanning Bark ... ... ... ... | 116 |
| | 128 |
| *From local (Jungle Conservancy) to Imperial.* | |
| 3. Rent of Palmira trees not in jungles.. | 1,514 |
| 4. Sale proceeds of do. ... ... ... | 4 |
| 5. Sale proceeds of other trees not in jungles ... ... ... ... ... ... | |
| | 1,518 |

10. NORTH ARCOT.—There is only one item which requires to be transferred from Imperial to Local and that is the rent of gardens and trees in jungles. Its amount is Rupees 4,208.

11. SOUTH ARCOT.—No transfer is required to be made in this district. In 1871 the Board directed* the Collector to credit the tax on Palmira trees on cultivated and waste lands (Rs. 1,200) to Jungle Conservancy, but the order has not yet been carried out, and the amount is still credited to Land Revenue Miscellaneous.

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* Board's Procs., dated 31st July 1871, No. 3,176.

12. **Tanjore.**—There are no items to be transferred from Imperial to Local, but those noted in the margin have to be transferred from Local to Imperial. The first is now credited to the Local Fund, the last to Jungle Conservancy, and the second partly to Jungle Conservancy and partly to the Local Fund. The Board consider that the first item should be made over to the Municipality. The ditch appears to fetch such a large rental, because it is over-grown with grass and used as pasture ground.

| | RS. |
|---|---|
| Rent of ditch round the Fort of Tanjore. | 1,554 |
| Produce of trees on river banks ... ... | 1,445 |
| Rent of Palmira trees not in jungles ... | 127 |
| | 1,572 |

13. **Trichinopoly.**—The Collector proposes to transfer all the items noted in the margin from Imperial to Local. He has altogether misunderstood the order of Government and evidently considers that the proceeds of all trees standing on lands not held under putta should be credited to Local Funds. Items No. 3 to 8 require to be revised, but on the whole the amount to be transferred from Imperial to Local cannot be more than Rupees 5,000 or Rupees 6,000.

| | RS. |
|---|---|
| 1. Rent of gardens and topes... ... ... | 884 |
| 2. Honey-rent... ... ... ... .. ... | 79 |
| 3. Rent of topes on Railway land under Class B. | |
| 4. Rent of trees standing on do. | |
| 5. Sale proceeds of dead trees standing on Porumboke lands. | |
| 6. Sale proceeds of trees standing on relinquished lands. | |
| 7. Sale proceeds of the produce of Government topes. | |
| 8. Sale preceeds and rent of trees. | |
| 9. Tax on firewood and bamboos. | |
| 10. Do. on charcoal. | |
| 11. Sale proceeds of the produce of the nursery garden. | |

14. **Coimbatore.**—In this district there are no village jungles properly so called. The Jungle Conservancy Fund now consists of the items noted in the margin. Under the principle laid down by Government, the whole amount has to be transferred from Local to Imperial.

| *From Local to Imperial.* | RS. |
|---|---|
| 1. Sale proceeds of dead trees on assessed waste and Porumboke lands ... | 700 |
| 2. Proceeds of topes ... ... ... ... | 400 |
| 3. Rent of Palmira trees ... ... ... | 12,000 |
| | 13,100 |

15. **Tinnevelly.**—No transfers are proposed.

16. **Madura.**—There are no items to be transferred from Imperial to Local, but it is proposed to transfer the item noted in the margin from Local to Imperial.

| | RS. |
|---|---|
| Rent and sale of trees not in Jungles... | 935 |

17. **Salem.**—If the order of Government is to be strictly carried out, the amount to be transferred from Local to Imperial will be far greater than that from Imperial to Local. The chief item now credited to Jungle Conservancy and which should strictly under the order of Government be transferred to Land Revenue Miscellaneous, is the rent of palmira trees. It amounts to about Rupees 25,000. The palmira trees were nearly all planted by the ryots long ago under the order of the then Collectors and none of the cost was paid by Government. The Collector thinks that the revenue from large and closely planted topes should still be credited to Jungle Conservancy.

| | RS. |
|---|---|
| *From Imperial to Local.* | |
| Rent of gardens and topes ... ... ... | 1,285 |
| *From Local to Imperial.* | |
| Rent and Sale proceeds of Palmira and tamarind trees ... ... ... ... | 25,000 |

Board's Proceedings, dated 4th May 1864, No. 2,697.
Board's Proceedings, dated 21st April 1866, No. 2,800.

18. **South Canara.**—No transfer is proposed from Imperial to Local, but it is proposed to transfer two small items from Land Revenue Miscellaneous to Forests and this should be done.

| | RS. |
|---|---|
| Sale proceeds of Cardamoms produced in Government Jungles ... ... ... | 177 |
| Rent of jungle products in do. ... | 59 |
| Total ... | 236 |

19. **Nilgiris.**—About Rupees 7 will have to be transferred from Jungle Conservancy to Imperial on account of rent of trees on unassessed lands.

20. **Malabar.**—There are no items to be transferred from Imperial to Local. The Cardamom rent has been already transferred from Land Revenue Miscellaneous to Forest.

21. The result of all the above proposals is summarized below:—

| | From Imperial to Local (Jungle Conservancy.) | From Local (Jungle Conservancy) to Imperial. |
|---|---|---|
| | RS. | RS. |
| Ganjam ... | 286 | 14 |
| Vizagapatam ... | 100 | ... |
| Godavery... | 1,982 | 379 |
| Kistna ... | ... | 1,400 |
| Nellore ... | 19,036 | ... |
| Cuddapah ... | ... | 3,000 |
| Bellary ... | 3,791 | 2,487 |
| Kurnool ... | ... | 739 |
| Chingleput ... | 128 | 1,518 |
| North Arcot ... | 4,208 | ... |
| South Arcot ... | ... | ... |
| Tanjore ... | ... | 1,572 |
| Trichinopoly ... | 6,000 | ... |
| Coimbatore ... | ... | 13,100 |
| Tinnevelly ... | ... | ... |
| Madura ... | ... | 935 |
| Salem ... | 1,285 | 25,000 |
| South Canara ... | ... | ... |
| Nilgiris ... | ... | 7 |
| Malabar ... | ... | ... |
| Total ... | 36,816 | 50,151 |

22. From the above it is clear that if the order of Government is strictly carried out the result will be unfavourable to Jungle Conservancy in many districts, and utterly ruinous in some. The order is just in theory but in practice it will be unjust to the people. As the Collector of Coimbatore correctly points out "Jungle Conservancy" is a misnomer. The funds are not appropriated entirely for the improvement of scrub-jungles. They are often laid out for improving Government waste and Porumboke lands and the Board agree with Mr. Wedderburn that the

principle should be that each fund is credited with the receipts arising from the objects for the improvement of which the fund is created. The object of Jungle Conservancy is principally to improve the growth of trees useful for timber and firewood to meet the growing wants of villages and it would be quite consistent with the object if the entire amount of the tree-tax in the Presidency, excluding the Tinnevelly Palmira Forest, were added to the existing funds of Jungle Conservancy. The result would be a transfer of about Rupees 1,58,000 from Imperial to Local as stated in the Board's Proceedings, recorded in G. O., dated 6th December 1872, No. 1,648. If this measure cannot be sanctioned on financial grounds, the best course will be to leave matters as they are.

23. Collectors have been already requested not to carry out any of the transfers pending further orders.

Board's Proceedings, dated 18th June 1873, No. 1,047.

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No. 276. Proceedings of the Board of Revenue, dated 9th April 1874, No. 793.

Read the following letter from A. WEDDERBURN, Esq., Collector of Coimbatore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 23rd March 1874, No. 72:—

I HAVE the honor in continuation of my letter of the 16th October 1873, and when submitting the Jungle Conservancy Budget for 1874-75, to bring to notice the serious results to the scheme of permanent improvement of waste lands, which will be entailed by the credit of the sums received for palmyras in village waste to the Imperial instead of Jungle Conservancy Fund.

2. We have been for some years gradually extending topes, and have planted a multitude of trees, palmyras by the hundred thousand, and cocoanuts by the thousand, as well as numerous fruit-bearing and fuel-producing trees.

3. These will in effect, in some measure, replace the village jungles in the plains, which have all been consumed. In a district like this, where there are great disadvantages to tree-planting from the rocky soils and very light and infrequent rain-fall, few trees can be reared without continuous attention and watering for many, indeed most, months of the year.

4. Village tope-planting, under such circumstances, is an undertaking which no person in sanity would undertake as remunerative except at a long interval, during which the outlay would be continuous.

5. When undertaken by natives it is only from charitable motives.

6. But the attempt to cover parts of this denuded district with trees is a far-sighted policy, both for future climatic amelioration and also in a smaller degree for fuel purposes.

7. The lands so occupied and planted at the charge of the Village Conservancy are—though in some cases assessed—all without exception waste and unprofitable, and therefore paying no revenue, just as would be the case with village jungle land. With much trouble and constant exertion the native officials have at length been got to take an interest in the work, and it may have the effect of rousing some emulation on the part of the natives; but if, by the withdrawal of the sole fund, *i. e.*, derived from palmyras on village wastes, Rupees 12,000, to imperial purposes, the young plantations can no longer be conserved the effect on the people will be very discouraging. If Government fail in raising topes they will look upon the scheme as hopeless.

8. I do not believe that topes in general, in former times, were formed without some degree of pressure on the people. The Native Government used to make public improvements by forced labor, and though the process was objectionable yet the results were good; now all is done by ready-money payments, more costly and perhaps not quite so efficient, but in accordance with an enlightened policy.

9. My predecessor, Mr. Grant, ventilated a scheme of "Peoples' Parks," that is, a portion of village land was to be given to villagers to be planted at their own cost. I need not say that this scheme was a perfect failure, the acquisition of the land, its fencing, planting, watching, watering, etc., were all beyond private enterprise and unsuited for co-operative effort.

10. What is done now is the formation of topes on waste land, and also the issue of seeds to all that will plant and water the same, and the planting of river banks, tank margins, channels, boulevards, and the like.

11. The good results will be visible many years hence, but I need not say if our one source of income be cut off what money has been expended will be wasted, and the trees will disappear.

12. The gain to imperial revenue will be very inconsiderable, while the loss to the district will be felt now and hereafter.

ENCLOSURES NOS. 1 and 2.—Statements.

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SUBMITTED for the information of Government in continuation of the Board's Proceedings, dated 2nd March 1874, No. 449.

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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 [illegible]g-rent referred to should be credited to Local Funds. In other respects the Board recommendations are approved.

*Proceedings of the Madras Government, Revenue Department,*
*31st July 1874.*

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.*
*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 *Kurnool* 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. 3176, 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 *Trichinopoly* 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 Rs. 8,563, and that to be transferred from Local to Imperial Rs. 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) C. G. MASTER,
*Acting Secretary to Government.*

To the Board of Revenue.
„ the Officiating Inspector of Forests.

Exd. G. A. Turton.

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No. 2,800.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st April 1866.

Read the following letter from the Honorable D. ARBUTHNOTT, Collector of Salem, to the Acting Secretary to the Board of Revenue, dated 22nd November 1865, No. 149:—

1. I have the honor to reply to the Board's Proceedings, under date the 8th instant, No. 7,208.

2. It appears that on the receipt of the Board's Proceedings, dated the 13th April 1859, No. 1,290, tax on Palmira trees, situated on patcut lands, was struck off, unless a puttah for the trees was held by other than the holder of the land. There is not now a single case in the Salem District in which a Ryot, holding a puttah for the land, is required to pay tax on trees growing on it, whether they be palmira, or other description of trees.

3. Cases in which palmira trees are held on puttah by individuals other than Land Puttahdars are numerous, and these Tree Puttahdars are chiefly Shanars, who sometimes hold from 500 to 2,000 or 3,000 trees in a puttah. Under a most mischievous system, which formerly obtained, lands on which these trees stand were assessed and made over to Ryots from time to time on [illegible] the Tree Puttahdars give them up.

4. With reference to the Proceedings of the 8th instant, No. 7,215, passed on my letter of the 20th June 1865, No. 86, I beg to state that the amount, viz., Rupees 19,904, consists partly of the tax on trees in unoccupied land, and partly on trees in occupied land, where the Land and Tree Puttahdars are different persons.

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The rents derived from the Palmira trees planted under Mr. Orr's orders and system, are properly credited to the Local Jungle Conservancy and Planting Fund, the assets of which should be employed, to the fullest extent possible, in planting operations.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To the Collector of Salem.

Exd. J. Wright.

1866.

No.

PROCEEDINGS OF THE BOARD OF [illegible]

*Dated* 21st *April* 1866.

No. 2,800.

Informing Collector of Salem the [illegible] derived from Palmira trees planted u[illegible] [illegible] and system of late Collector, Mr Or[illegible] [illegible] would be employed to fullest extent in planting [illegible] rations.

OC 884/74

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## No. 793.

### PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th April 1874.

Read the following letter from A. WEDDERBURN, Esq., Collector of Coimbatore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 23rd March 1874, No. 72:—

I HAVE the honour in continuation of my letter of the 16th October 1873, and when submitting the Jungle Conservancy Budget for 1874-75, to bring to notice the serious results to the scheme of permanent improvement of waste lands, which will be entailed by the credit of the sums received for palmyras in village waste to the Imperial instead of Jungle Conservancy Fund.

2. We have been for some years gradually extending topes, and have planted a multitude of trees, palmyras, by the hundred thousand, and cocoanuts by the thousand, as well as numerous fruit-bearing and fuel-producing trees.

3. These will in effect, in some measure, replace the village jungles in the plains, which have all been consumed. In a district like this, where there are great disadvantages to tree-planting from the rocky soils and very light and infrequent rain-fall, few trees can be reared without continuous attention and watering for many, indeed most, months of the year.

4. Village tope-planting, under such circumstances, is an undertaking which no person in sanity would undertake as remunerative except at a long interval, during which the outlay would be continuous.

5. When undertaken by natives it is only from charitable motives.

6. But the attempt to cover parts of this denuded district with trees is a far-sighted policy, both for future climatic amelioration and also in a smaller degree for fuel purposes.

7. The lands so occupied and planted at the charge of the Village Conservancy are—though in some cases assessed—all without exception waste and unprofitable, and therefore paying no revenue, just as would be the case with village jungle land. With much trouble and constant exertion the native officials have at length been got to take an interest in the work, and it may have the effect of rousing some emulation on the part of the natives; but if, by the withdrawal of the sole fund, *i. e.*, derived from palmyras on village wastes, Rupees 12,000, to imperial purposes, the young plantations can no longer be conserved the effect on the people will be very discouraging. If Government fail in raising topes they will look upon the scheme as hopeless.

8. I do not believe that topes in general, in former times, were formed without some degree of pressure on the people. The Native Government used to make public improvements by forced labour, and though the process was objectionable yet the results were good; now all is done by ready-money payments, more costly and perhaps not quite so efficient, but in accordance with an enlightened policy.

9. My predecessor, Mr. Grant, ventilated a scheme of "Peoples' Parks," that is, a portion of village land was to be given to villagers to be planted at their own cost. I need not say that this scheme was a perfect failure, the acquisition of the land, its fencing, planting, watching, watering, etc., were all beyond private enterprise and unsuited for co-operative effort.

10. What is done now is the formation of topes on waste land, and also the issue of seeds to all that will plant and water the same, and the planting of river banks, tank margins, channels, boulevards, and the like.

11. The good results will be visible many years hence, but I need not say if our one source of income be cut off what money has been expended will be wasted, and the trees will disappear.

12. The gain to imperial revenue will be very inconsiderable, while the loss to the district will be felt now and hereafter.

ENCLOSURES Nos. 1 and 2.—Statements.

SUBMITTED for the information of Government in continuation of the Board's Proceedings, dated 2nd March 1874, No. 449.

(A true Copy and Extract.)

J Grose
Secretary.

To the Acting Secretary to Government, Revenue Department,
with two original enclosures.

Copy to the Collector of Coimbatore.
,, to the Inspector of Forests.

Exd. J. Tulloch.

Recd Dept.

1874.
**Board of Revenue**
MADRAS.
No. 12/15

PROCEEDINGS, 9TH APRIL 1874, No. 793.

Desp. 13 Aug/74

Encl. 2.

Received 14 April/74

APRIL.
No. 793.

*Palmyras in Village waste*—in Coimbatore District.—Collector's letter, objecting to sums received for — being credited to Imperial instead of to Jungle Conservancy Fund, submitted to Government.

50-31 July/74 No 958

276-

C 22 April/74 B 28 Feb

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7

REVENUE DEPARTMENT.

C. No. 884

From Board of Revenue Dated 2 March 1874.

FOR ORDERS.

Revenue Department

No. 958

# Proceedings of the Madras Government

Under date the 31st July 1874.

Read the following

Pro: Bd. of Rev:

| | |
|---|---|
| Subg. with remarks Reports from Collrs. regarding transfers of items of revenue to be made from Impl. Funds to Jungle Conservancy Fund and vice versa | H.C. 2nd March 1874 No. 449. |
| Subg. letter of Collr. of Coimbatore objecting to sums received for Palmyras in Village waste in the District being credited to Impl. instead of to Jungle Conservancy Fund | H.C. 9th April 1874 No. 793. |

JR 23/7

L & S

[redacted]

JR 18/7

His Excellency the Governor in Council proceeds to remark on the foregoing Proceedings which contain the results of the Board's enquiries into the effect of crediting certain items of Revenue on the principle laid down in paragraph 4. G.O. 6th December 1872 No. 1648.

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.

In

~~[illegible]~~

~~[illegible]~~

~~[illegible]~~

Vizagapatam
Godavery
Kistna
Cuddapah
Chingleput
Madura
Neilgherries

~~[illegible]~~

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.

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

the other items appears correct. The amount of Nos 6,7.9 & 10 in Nellore should be ascertained. In Kurnool 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

July 1871 No. 3176 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 & 11, belong to the Local Fund.

In

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 Board will bear the subject in mind in case topes have been raised in other Districts in a similar way.

(he might ~~add~~ perhaps add) the Palmyra topes ~~are~~ ~~amount~~ ~~in fact village~~ [illegible] ~~of village jungle created~~ ~~at the cost of the villages~~ may in fact be looked upon in the ~~light of~~ [illegible] village jungle created at the cost of the villagers.

12. The Cardamom rents in Canara are properly parts of the Warguwar 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 shewn to be wanting and will then submit a statement shewing the actual result of the proposed alterations.

14. Omitting Trichinopoly and North Arcot ~~from~~ 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 of this order to Local Funds from Imperial is about Rs 8,583, and that to be transferred from Local to Imperial

Rupees 13,150. [Eventually there will probably be no loss to either.]

CJM

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

CJM

{ who ?

To B. Roffman with 2 Encl } 7/15/8
of Inspector of Tables

12

G O

Transfer of certain items
Rev from Imperial to Local
Conservancy Fund and
Vice Versa

Cw

[illegible]

275-277

With reference to Boards Proceedings I would remark:—

Ganjam. The proceeds of dung rent should be carried to Local Fund receipt.

Vizagapatam. Godavery, Kistna Cuddapah, Chingleput, Madura & Coimbatore. With reference to these Districts I would confirm the Collector's proposals as supported by the Board. The adjustments are correct in principle.

Nellore. Bellary & Kurnool. I consider that grazing rents are a form of land-tax and therefore Imperial whenever raised. I doubt whether they properly belong to Forest Revenue and I think that they should appear under Land Revenue Miscellaneous for the present at least

In Kurnool the Honey rent must be given up to the people

North Arcot. I would ask the Collector what gardens are meant. I believe that they are the gardens which were formed some years ago from jungle Conservancy Funds. If so, the rents should be carried to that head.

South Arcot - The Board's Order alluded in the Proceedings must be cancelled

Tanjore. I would carry out the recommendation of the Board in respect to the Fort Ditch. The municipality

municipality is responsible for its Conservancy &c and is entitled to any revenue derived therefrom.

Trichinopoly. Charges Nos 7, 9, 10 & 11 alone belong to Local.

Salem. I would agree with the Board. but doubt the principle.

Canara. Cardamoms rents are Imperial and are properly a part of the Wurgwar Settlements of Estates within whose boundaries there are Forests & Woodlands. They must be carried to Land Revenue proper.

I do not think that Captain Campbell Walker's letter requires any special notice beyond directing Collectors to afford him any information on the subject alluded to that he may require

16/7

at the instance of the Collector of the time. They have always been regarded as "Local" and should so continue, the proceeds being applied to the conservancy and extension of plantations for the benefit of the District.

The same course should be pursued in Coimbatore and other Districts where the Topes have been thus formed.

In South Canara Cardamoms should be treated as Imperial.

The Tinnevelly Palmyra Forests are essentially Imperial.

The letter of the Inspector of Forests should

be communicated to
the Board of Revenue

With reference to
Captain Campbell Walker's
remarks in para 2 I
would observe
that the principle to be
followed - as between
"Forests" and "Land
Revenue Miscellaneous"
is this - 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 remarks in
para 3 are inconsistent
with the present state
of affairs - It is for the

Collector

In their order
of the 6th December 1872
the Government settled
the principle on which
receipts from Woodlands
should be appropriated.

In the Nellore
District there is no Forest
Department and all
charges connected with
conservancy falls on the
jungle Fund - The various
items particularised by
the Collector all belong
to the latter Fund excepting No. 8 - the whole of
which seems properly
to belong to Imperial
Revenues - to which it is
now credited.

In N. Arcot the rent of gardens, if by this be meant the regular planting and raising of fruit trees, would appertain to Imperial: just as would be the case if the land were cultivated with ordinary crops.

In South Arcot the tax on Palmyra trees on cultivated land is Imperial.

In Trichinopoly items 2, 9, 10, 11 appear to be the only receipts belonging to Jungle Conservancy.

In Salem the Palmyra topes were all formed by the ryots at their own expense

Collector, as Conservator of the District to determine how and by whom the renting out of Forest products shall be conducted, and the interests of the State are safe in his hands but unless unavoidable, Imperial and Local products should not be rented together.

Captain Walker questions the completeness of the reports before the Board and Govt. and proposes that he should be authorized to confer with Collectors and draw up more complete lists. I would approve of this course and desire that Captain Walker to follow it as he visits each district, and submit his reports through the Board of Revenue, with the Collectors' remarks.

In sending this to Govt. of India I would convey the assurance that no items properly belonging to "Imperial" Revenue whether Land or Forest will be applied to Local purposes without their previous permission.

L O L,

19th Jany/74 No 99 - Main
10 July/73 — 98-99 -
14 May — — 78-79
~~25 Feby~~/73 — [illegible]
6 December/72 — 36-37.

16

Revenue 1874. Depts

# Board of Revenue,

## MADRAS.

No 884

PROCEEDINGS, 2ND MARCH 1874, No. 449.

Depd 16 March/74

Encl.

Received 17/

MARCH.

No. 449.

*Jungle Conservancy Fund.*—Reports from Collectors regarding transfers of items of revenue to be made, under recent orders of Government, from Imperial Funds to — and *vice versa*, submitted to Government with remarks.

SO 31 July/74 No 958

275

C 21st March/74 R 25th July/74

Originals

N: 958 of 31-7-1874

# Govt. of 1874 Madras.

## REVENUE.

To

THE BOARD of REVENUE,

&c., &c., &c.

Dated July 31st.

Recd. Encl.

G. O., 31st July 1874, No. 958.

JULY.

Nos. 275—277.

*Transfer of items of Revenue from Imperial Funds to Jungle Conservancy Fund and vice versa.*—Passing orders on Board's Proceedings reporting the result of their enquiries regarding—.

25-1-12
25-7-12
18-11-16
30-12-21
18.3.13