

(1) Number of Pages.....8

(2) Date of repair.....8-6-67

(3) Initials of the Referencer.....*W.S.V.***MADRAS RECORD OFFICE****GOVERNMENT OF MADRAS***Revenue* DEPARTMENT

G.O. No.	32	Press
B.P. No.		Mis.
Dated	4 -	196

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PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd March 1874.

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	1,793.
"	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 Tinnevely,	9th April	180.
"	"	24th May	283.
"	of Madura,	14th July	218.
"	of Salem,	25th April	121.
"	"	13th November	364.
"	of South Canara,	13th August	1,334.
"	of Nilgiris,	24th September	17.
"	"	16th April,	98.
"	of Malabar,	21st October	245.
"	"	18th December	279.

In their Proceedings of the 29th August 1872, No. 1,722, the Board, advertising 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. 1,618, 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

From Imperial to Local (Jungle Conservancy.)

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.

1. Sale proceeds of trees withered and fallen down in plain country	6
5. Sale of fruits in do.	8
Total...	14

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.

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

From Imperial to Local (Jungle Conservancy.)

Grass rent in jungles	1,982
Produce of Palmira trees not in jungles...	379

From Local to Imperial.
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

From Imperial to Local.

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.	

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.

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.)

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

Local to Imperial.

Rent on Palmira trees	739
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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.

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.)

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.

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 Poramboke lands.	
6. Sale proceeds of trees standing on relinquished lands.	
7. Sale proceeds of the produce of Government topes.	
8. Sale proceeds and rent of trees.	
9. Tax on firewood and bamboos.	
10. Do. on charcoal.	
11. Sale proceeds of the produce of the nursery garden.	

From Local to Imperial.

	RS.
1. Sale proceeds of dead trees on assessed waste and Poramboke lands ...	700
2. Proceeds of topes ...	400
3. Rent of Palmira trees ...	12,000
	13,100

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.

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

	RS.
Rent of gardens and topes ...	1,285
Rent and Sale proceeds of Palmira and tamarind trees ...	25,000

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.

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	...
Cuddanah ...	...	3,000
Bellary ...	3,791	2,187
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 Poramboke 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 Tinnevely 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.

Board's Proceedings, dated 18th June 1873, No. 1,047. 22. Collectors have been already requested not to carry out any of the transfers pending further orders.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

To the Acting Secretary to Government, Revenue Department.

Copy to all Collectors.

.. to the Inspector of Forests.

For G. A. Tugton

Department of Agriculture,
Revenue and Commerce.

(Forests)

The 22nd April 1873.

No. 458

To

The Chief Secretary to the
Government of Madras.

Subject.

Items of revenue credited as
"Land Revenue, Miscellaneous"
instead of "Jungle Conservancy".

SIR,

the communication marginally noted,*
and to request that a copy of
the orders of the Board
of Revenue, therein asked
for, may be sent to this
Dept. at an early date.

I have the honor to be,

SIR,

Your most obedient Servant,

Chas. J. J. J.

Under Secretary to the Govt. of India.

No. 537 dated 28 April 73.

Subsequent reminder

No. 632 dated 30 May 73.

" 833 " 4 July 73.

" 1071 " 13 Sep 73.

" 1241 " 21 Oct 73.

" 1441 " 12 Dec 73.

" 574 " 12 Jan 74.

" 171 " 13 Feb 74.

" 319 " 21 March 74.

1874.
Board of Revenue,
MADRAS.

PROCEEDINGS, 2ND MARCH 1874, No. 449.

Encl.

Receipt

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.

No 1356
From Bureau 10th April

The Govt of India
(Recd. re Dept)

Dated 22 April 1874
Recd. 28

No 438

Respecting that a copy
of the order of the Board
of Revenue asked for in a
previous communication
on the subject of casting the
of revenue as "dead items"
may be sent at an
early date. No 32
Recd. 28