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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1363	Press
B.P. No.		Mis.
Dated	13. 6. 1876	196

Not to be folded or roughly handled

1363
FOREST No. 52.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 31st May 1876, No. 1,429.

Read the following Proceedings of the Madras Government, dated 4th December 1875, No. 1,748, Revenue Department:—

Read the following papers:—

No. 60. Proceedings of the Board of Revenue, dated 28th July 1875, No. 2,111, Forest No. 151.

No. 61. From Captain CAMPBELL WALKER, Officiating Inspector of Forests, to the Secretary to Government, Revenue Department, Fort St. George, dated Ootacamund, 20th October 1875, No. 629.

REFERRING to paragraph 24 of Board's Proceedings, 151/2,111, of 28th July 1875, I have the honor to state that I have not as yet submitted any report, as I have not received copies of the statements showing the transfers proposed from the districts noted in the margin, and am in correspondence with the Collectors of other districts with regard to those which I have received.

Cuddapah.	Tanjore.	
Bellary.	North and South	
Trichinopoly.	Coimbatore.	
Malabar.		

2. I enclose copies of letters addressed to the Collectors of Salem and South Arcot, to which I have as yet received no reply, although, I believe, Mr. Longley has called on the Forest Assistant for report such as I asked for, which is doubtless being completed.

3. I must respectfully submit that the returns now before Government are, in some cases at least, quite inaccurate, as in every district of which I have personal knowledge there are hundreds, if not thousands, of tamarind and other trees growing in forests under our charge which are leased out by the land revenue branch or not leased at all, the proceeds in the former case being credited to Land Revenue, Miscellaneous.

4. The revenue from this source, if properly developed and credited to forests, as it clearly should, would go far to meet the total cost of our conservancy establishments, and is, therefore, a matter of great importance to this department, whilst it forms but a small item of land revenue.

5. In Salem only am I aware that the principle laid down in paragraph 4 of G.O., No. 1,648, dated 6th December 1872, and paragraph 2 of G.O., No. 959, dated 31st July 1874, has been partially acted up to; the result being a forest revenue from this source of from Rupees 20,000 to Rupees 25,000, which will probably be raised to Rupees 50,000 if the tree-rents in the Jevadi, &c., hill forests under Imperial Conservancy are credited to these legitimate heads.

6. The question of who rents them out is of comparatively little moment, i.e., whether the Tahsildar or Forest Ranger; but the broad principles laid down in the Government Order quoted above as to crediting the rents should, I submit, be strictly adhered to.

7. I shall forward the Salem Assistant Conservator's report with the Collector's remarks when received, and shall, if the Government approve, ask the Collectors to obtain similar reports from their forest officers in other districts. Government will then be in a position to judge what we claim.

I forward copy of this letter to the Revenue Board.

ORDER THEREON, 4th December 1875, No. 1,748.

It appears to the Governor in Council that no principle is maintained in these proposals and that the rules laid down by Government apparently need to be more strictly defined.

2. The principles which should guide these credits are as follow :—

Tax paid by an *individual*, *e.g.*, for a tope in his individual holding, should go to Land Revenue, Miscellaneous ;

Revenue derived from a source *created* at the cost of an existing fund, or by labor now represented by a fund, *e.g.*, topes planted by villagers as a body without cost to Government, should be credited to that fund ; and

Revenue derived from sources *maintained* or areas *conserved* at cost of particular funds should be credited to those funds.

3. Under this rule revenue from scattered trees in waste tracts will be credited to Village Jungle Conservancy and not to Miscellaneous Revenue as the Board generally propose. If scattered palmyras are felled and sold, it is evident that the source of income can only be revived at the cost of Village Jungle Conservancy Fund, as Imperial Funds cannot be spent on such plantings ; and, if no step is taken to restore the trees, the villagers must be seriously inconvenienced.

4. Whether profits now enjoyed by individuals without participation by the State should be realised on its account is a distinct question altogether, and so is that of natural products now collected and sold by wild tribes, from which Government derive no revenue.

5. The specific recommendations of the Board and the views of the Government thereon are tabulated below :—

Districts.	HEAD TO WHICH CREDITED BY		Remarks.
	Board of Revenue.	Government.	
<i>Ganjam.</i>			
Proceeds of withered and fallen trees in plains.	Miscellaneous Revenue.	Village Jungle Conservancy Fund.	
<i>Godavery.</i>			
Produce of trees not in jungles.	Land Revenue, Miscellaneous.	Village Jungle Conservancy.	Assuming that there are scattered trees in waste tracts and that the produce is sometimes sale proceeds of the tree itself.
<i>Kistna.</i>			
Sale proceeds of palmyras in open country.	Land Revenue, Miscellaneous.	Village Jungle Conservancy.	
<i>Bellary.</i>			
Sale proceeds of dead trees.	Land Revenue, Miscellaneous.	Village Jungle Conservancy.	

Districts.	HEAD TO WHICH CREDITED BY		Remarks.
	Board of Revenue.	Government.	
<i>Ohingleput.</i>			
Rent of palmyras in unoccupied and " Porumboke " land.			Assuming that there are individual leases, the Government would concur with Board and Collector, but are doubtful as regards Porumboke, which is strictly land reserved for village common purposes.
<i>Sale proceeds</i> of palmyra leaves and of other trees in Porumboke.	Land Revenue, Miscellaneous.	Village Jungle Conservancy.	
<i>South Arcot.</i>			
Tax on trees on lands paying revenue to Government.		Land Revenue, Miscellaneous.	
Tax on all scattered trees on waste tracts.		If an individual lease, to Land Revenue, Miscellaneous. If merely miscellaneous proceeds, to Village Jungle Conservancy.	
<i>Tanjore.</i>			
Rent of Fort Ditch ...			Will be separately disposed of.
Sale proceeds of trees on river-banks.	Land Revenue, Miscellaneous.	Village Jungle Conservancy.	
<i>Trichinopoly.</i>			
Honey-rent.			
Sale of trees standing on Porumboke land.		Village Jungle Conservancy.	
Sale proceeds of trees standing on railway lands, Class B.			
Rent of topes on railway lands, Class B.			
Sale of trees standing on railway lands, Class B.			Are exceptional.
Sale of trees standing on relinquished land.		Land Revenue, Miscellaneous.	
Rent of gardens and topes.			Too indefinitely described to form an opinion.
<i>Madura.</i>			
Sale of trees and rent of Caruvela or Babul trees.	Land Revenue, Miscellaneous.	Village Jungle Conservancy.	

6. The disposal of the rent from the Fort Ditch, Tanjore, will be considered in the Public Department.

(True Extract.)

(Signed)

D. F. CARMICHAEL,
Secretary to Government.

COMMUNICATED to all Collectors, with the request that they will submit a statement showing the amounts to be transferred from one head to another under the principles now enunciated by Government. The amount of each item should be given according to the settlement of Fasli 1284.

2. The transfers should not be carried out, however, till the statement has been submitted and the final orders of the Government of India obtained (*vide* G.O., dated 14th May 1873, No. 477.)

(A true Extract.)

Acting Secretary.
Acting Secretary.

To all Collectors.

Copy to the Secretary to Government, Revenue Department.
,, to the Conservator of Forests.

Exd. J. W. Fischer.

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