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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Not to be folded or roughly handled

Memorandum on the classification of Budget headings by D. BRANDIS, Inspector-General of Forests, dated the 12th November 1875.

The classification of receipts and working charges of 15th January 1874 is theoretically correct, but is not well adapted to the present state of forest administration in India. A change is in my opinion necessary, if it is intended that the classification shall represent correctly the financial transactions of the Forest Department.

2. The expenditure naturally divides itself into three great classes—

- I.—Charges for the production of revenue.
- II.—Charges for conservancy and improvement.
- III.—Charges on account of establishments.

These charges in all provinces, not including the Presidencies of Madras and Bombay, amounted to the following figures on an average of the last three years, 1872-73 to 1874-75:—

	Rs.
A { Revenue	17,89,469
{ Conservancy and improvement	3,48,099
B.—Establishments	9,78,628
Total charges	<u>31,16,196</u>

3. In the classification entered below, which I propose for adoption, heads I to V include all charges for the production of revenue, and VI to VIII those for conservancy and improvement. Of the charges for the production of revenue, the great mass is on account of timber and other produce brought away from the forests by Government Agency, and as long as this is the case it is essential that the receipts and charges on this account should be exhibited under corresponding heads.

Therefore it is suggested that the first head of Revenue and the first head of Expenditure should exhibit receipts and charges on account of timber and other produce removed from the forests on Government account. Under these heads five sub-heads are entered; these, however, may be modified, so as to suit the requirements of each province. Sandalwood, for instance, will only appear in the accounts of Coorg and Mysore, and in the event of any other products, such as lac, caoutchouc, resin, and the like, acquiring sufficient importance, they would be entered separately.

4. The second head, both under receipts and charges, will then exhibit the financial results of the sale of timber, bamboos, and other produce, either removed from the forests by purchasers or consumed in the forests. This will exhibit all transactions of the systems commonly known as permit, license and Naka system, and will include the revenue realised from pasture in the forests. Under receipts, sub-heads similar to those of the first head are entered, to which others may be added, if of sufficient importance. Thus, receipts on account of cultivation, when such is permitted in the forests, or of quarrying stone, digging kankar, and the like, may, if found convenient in any province, be entered under separate sub-heads.

Under the corresponding head of charges it will not generally be feasible to enter sub-heads, for, as a matter of fact, the charges are generally incurred for realising the revenue from several classes of products together. In the North-West Provinces, for instance, the expenses of the Kham Tehsil, or Naka system of collecting revenue, are incurred on account of timber, bamboos, grass, gums, pasture, and all kinds of forest produce, and cannot be sub-divided. The same remark applies to the corresponding system in other provinces.

5. If this arrangement is accepted, then the financial results of the two great systems under which the forests are worked at present, will be clearly exhibited, and this I regard as a matter of great importance at the present time. The classification between the great classes of forest produce, wood and minor forest produce, will at the same time be maintained, but they will appear as sub-heads under the two great heads mentioned. The principles here advocated were those adopted in the old classification of 1864, and the alteration made in

1874 has caused some inconvenience in the collection of statistical data to illustrate the working of the forests.

6. The next head III, revenue from confiscated drift and waif wood, and charges on account of the same, must be maintained as shewing the transactions on account of such wood as is not exclusively the produce of the Government forests. In most provinces this is a small matter; but in Burma, where large quantities of timber that have drifted out to sea are collected, this head is of much importance.

Of the other heads it is necessary to mention that it is more convenient to exhibit separately two main heads the outlay on the demarcation and improvement of natural forests, and on the formation and maintenance of plantations.

7. Under "Establishments" the terms "Superior Officers" and "Subordinate Forest and Depot establishments" have been used as being more comprehensive and more applicable to the present state of things than "Control and Executive Officers" and "Protective establishments."

The other heads remain unchanged.

The 12th November 1875.

D. BRANDIS.

Additional Memorandum, dated Calcutta, the 26th January 1876.

On further consideration I suggest that AIII be designated as "Charges on other revenue." This head will comprise all charges for confiscated and drift wood, and for duty on timber.

D. BRANDIS.

Classification proposed.

REVENUE.

- I.—Revenue from timber and other forest produce removed by Government Agency—
 - a. Timber.
 - b. Firewood and charcoal.
 - c. Bamboos.
 - d. Sandalwood.
 - e. Grass and other minor produce.
- II.—Revenue from timber and other forest produce removed by consumers or purchasers—
 - a. Timber.
 - b. Firewood and charcoal.
 - c. Bamboos.
 - d. Grazing and fodder grass.
 - e. Other minor produce.
- III.—Revenue from confiscated drift and waif wood.
- IV.—Duty on produce of foreign and private forests.
- V.—Miscellaneous—
 - a. Fines and forfeitures.
 - b. Other sources.

EXPENDITURE.

A.—Conservancy and Works.

- I.—Charges on timber and other forest produce removed by Government Agency—
 - a. Timber.
 - b. Firewood and charcoal.
 - c. Bamboos.
 - d. Sandalwood.
 - e. Grass and other minor produce.
- II.—Charges on timber and other forest produce removed by consumers or purchasers.
- III.—Charges on other revenue.
- IV.—Rent of leased forests.
- V.—Charges on live and dead stock—
 - a. Purchase of cattle.
 - b. Feed and keep of cattle.
 - c. Plant, tools, and instruments.
- VI.—Communications and buildings—
 - a. Roads and bridges.
 - b. Buildings.
 - c. Other works.

VII.—Demarcation and improvement of natural forests—

- a. Demarcation.
- b. Compensation for land and forest rights.
- c. Topographical survey.
- d. Valuation surveys and working plans.
- e. Protection from fire.
- f. Other works of improvement.

VIII.—Formation and maintenance of artificial *appts* (plantations)—

- a. Formation.
- b. Maintenance.

IX.—Miscellaneous—

- a. Refunds.
- b. Law charges.
- c. Other charges.

B.—Establishments.

I.—Salaries—

- a. Pay of Conservator.
- b. Pay of superior officers.
- c. Subordinate forest and depot establishments.
- d. Office establishments.
- e. Deputation and special allowances.

II.—Travelling allowances—

- a. Conservator.
- b. Superior officers.
- c. Subordinate forest and depot establishments.

III.—Contingencies—

- a. Stationery.
- b. Carriage of tents and records.
- c. Pay of police guards.
- d. Sundries.
- e. Official postage.

1875.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE,
AGRICULTURE AND COMMERCE.

FORESTS.

Memorandum on the classification of Budget headings, by D. BRANDIS, Inspector-General of Forests, dated the 12th November 1875.

EXISTING BUDGET CLASSIFICATION.

RECEIPTS.

- I. Revenue from wood—
 1. Brought to dépôt by Departmental agency—
 - a. Timber and bamboos.
 - b. Firewood and charcoal.
 - c. Sandalwood.
 2. Wood and bamboos removed from the forests by purchasers, license-holders, and permit-holders—
 - a. Timber and bamboos.
 - b. Firewood and charcoal.
 3. From confiscated, drift, and waif wood.
- II. Revenue from minor produce—
 1. Grazing dues and sale of grass.
 2. Other minor produce.
- III. Duty on produce of foreign or private forests imported into British Territory—
 1. On wood.
 2. On other forest produce.
- IV. Miscellaneous—
 1. From fines and forfeitures.
 2. From refunds to the Department.
 3. From other sources.

EXPENDITURE.

A.—CONSERVANCY AND WORKS.

- I. Cost of timber operations—
 1. On wood brought to dépôt by Departmental agency—
 - a. Timber and bamboos.
 - b. Firewood and charcoal.
 - c. Sandalwood.
 2. On wood and bamboos removed from the forests by purchasers, license-holders, and permit-holders—
 - a. Timber and bamboos.
 - b. Firewood and charcoal.
 3. On confiscated, drift, and waif wood.
- II. Cost of collecting minor produce—
 1. Grazing and sale of grass.
 2. Other forest produce.
- III. Cost of forest organisation—
 1. Demarcation lines and boundary pillars or marks.
 2. Working plans.
 3. Surveys.
- IV. Cost of the treatment and creation of forests—
 1. Natural forests—
 - a. Protection from fire.
 - b. Fencing and enclosing.
 - c. Improvement and conservation.
 - d. "Reboisement" or restoration of denuded areas.
 2. Artificial forests—
 - a. Formation.
 - b. Protection from fire.
 - c. Improvement and conservation.
 - d. Fencing and enclosing.
- V. Rent of leased forests.
- VI. Cost of collecting duty on produce of foreign or private forests imported into British Territory.
- VII. Works of utility for the development of forests—
 1. Roads and bridges.
 2. Buildings and offices.
 3. Compensation, for land taken up for forest purposes, or for extinction of forest rights.
 4. Other works.
- VIII. Cost of Departmental cattle—
 1. Purchase of stock.
 2. Hire of stock.
 3. Feed and keep of cattle.
- IX. Cost of Departmental plant and tools—
 1. For timber and wood operations.
 2. For other purposes.
- X. Miscellaneous charges—
 1. Refunds.
 2. Law charges.
 3. Other charges.

B.—ESTABLISHMENTS.

- I. Salaries—
 1. Pay of Conservator.
 2. Pay of Control and Executive Officers.
 3. Protective Establishments.
 4. Office Establishments.
 5. Deputation and Special Allowances.
- II. Travelling Allowances—
 1. Conservator.
 2. Control and Executive Officers.
 3. Protective Establishments.
 4. Office Establishments.
- III. Contingencies—
 1. Stationery.
 2. Carriage of tents and records.
 3. Pay of police guards.
 4. Sundries.
 5. Official postage.

PROPOSED BUDGET CLASSIFICATION.

RECEIPTS.

- I. Revenue from timber and other forest produce removed by Government agency—
 - a. Timber.
 - b. Firewood and charcoal.
 - c. Bamboos.
 - d. Sandalwood.
 - e. Grass and other minor produce.
- II. Revenue from timber and other forest produce removed by consumers or purchasers—
 - a. Timber.
 - b. Firewood and charcoal.
 - c. Bamboos.
 - d. Grazing and fodder grass.
 - e. Other minor produce.
- III. Revenue from confiscated, drift and waif wood—
- IV. Duty on produce of foreign and private forests—

- V. Miscellaneous—
 - a. Fines and forfeitures.
 - b. Other sources.

EXPENDITURE.

A.—CONSERVANCY AND WORKS.

- I. Charges on timber and other forest produce removed by Government agency.
 - a. Timber.
 - b. Firewood and charcoal.
 - c. Bamboos.
 - d. Sandalwood.
 - e. Grass and other minor produce.
- II. Charges on timber and other forest produce removed by consumers or purchasers—
- III. Charges on other revenue.
- IV. Rent of leased forests—
- V. Charges on live and dead stock—
 - a. Purchase of cattle.
 - b. Feed and keep of cattle.
 - c. Plant, tools and instruments.
- VI. Communications and buildings—
 - a. Roads and bridges.
 - b. Buildings.
 - c. Other work.
- VII. Demarcation and improvement of natural forests—
 - a. Demarcation.
 - b. Compensation for land and forest rights.
 - c. Topographical survey.
 - d. Valuation surveys and working plans.
 - e. Protection from fire.
 - f. Other works of improvement.
- VIII. Formation and maintenance of artificial forests (plantations)—
 - a. Formation.
 - b. Maintenance.
- IX. Miscellaneous—
 - a. Refunds.
 - b. Law charges.
 - c. Other charges.

B.—ESTABLISHMENTS.

- I. Salaries—
 - a. Pay of Conservator.
 - b. Pay of Superior Officers.
 - c. Subordinate Forest and Depot Establishments.
 - d. Office Establishments.
 - e. Deputation and special allowances.
- II. Travelling allowances—
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 - b. Superior Officers.
 - c. Subordinate Forest, and Depot Establishments.
- III. Contingencies—
 - a. Stationery.
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D. BRANDIS.

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 - b. Feed and keep of cattle.
 - c. Plant, tools, and instruments.
- VI.—Communications and buildings—
 - a. Roads and bridges.
 - b. Buildings.
 - c. Other works.

- VII.—Demarcation and improvement of natural forests—
 - a. Demarcation.
 - b. Compensation for land and forest rights.
 - c. Topographical survey, plans.
 - d. Valuation surveys and working.
 - e. Protection from fire.
 - f. Other works of improvement, forests (plantations) —
- VIII.—Formation and maintenance of artificial
 - a. Formation.
 - b. Maintenance.
- IX.—Miscellaneous—
 - a. Refunds.
 - b. Law charges.
 - c. Other charges.
- B.—Establishments.
 - I.—Salaries—
 - a. Pay of Conservator.
 - b. Pay of superior officers, establishments.
 - c. Subordinate forest and depot establishments.
 - d. Office establishments, es.
 - e. Deputation and special allowance.
 - II.—Travelling allowances—
 - a. Conservator.
 - b. Superior officers, establishments.
 - c. Subordinate forest and depot establishments.
 - III.—Contingencies—
 - a. Stationery.
 - b. Carriage of tents and records.
 - c. Pay of police guards.
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1875.

GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE,
AGRICULTURE AND COMMERCE.

FORESTS.

Memorandum on the classification of Budget headings, by D. BRANDIS, Inspector-General of Forests, dated the 12th November 1875.

Rev 705/76

No. 2

FROM

A. O. HUME, Esq.,

Secretary to the Government of India

To

the Secretary to the Government of India

Dept. of Revenue,
Agriculture, and Commerce.

Forests.

Calcutta, the 5th February 1876.

SIR,

WITH reference to the circular letter from the Government of India, No. 1, dated the 15th January 1874, I directed to forward the accompanying copy of a memorandum by the Inspector-General of Forests, dated the 12th November 1875, suggesting a change in the present classification of sub-heads of the forest budget estimates, as also a comparative statement shewing the existing and proposed classifications, and request that, after consulting the Conservator of Forests and other officers who would give a useful opinion on the subject, the Government of India may be informed whether they would recommend the adoption of the proposed classification, or prefer to adhere to that already in force.

2. I am to beg the favour of a very early expression of opinion on this subject, as, if the revised classification is to be adopted, it is desirable that it should be introduced from the 1st April next.

I am, Sir, the honour to be,

SIR,

Your most obedient servant,

A. O. Hume

Secretary to the Government of India.

67-2-09.
vide no 1099/76. 1/2/76

No 446

Communicated;
with enclosure to the
Board of Revenue and
Conservator of Forests
with reference to
24th Jan. 1876. 1/3/76
Mis. and with the request
that the Board will
in communication with
the Conservator, report on
the subject of the for-
going letter.

The Board will
observe that a very
early reply is wanted
by the Govt of India.

17 Feb 76

1 To the Board of Revenue
1 The Conservator of Forests

No 705
Revenue 1876. Dept
GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE,
AGRICULTURE, AND COMMERCE.
FORESTS.

To

No. $\frac{2}{100}$

Dated Calcutta, the 5th February 1876.
Recd - 17 - 00
n 2

Secy
Miss

Rev Secy

No 446. 17 February 1876.

SUBJECT.
SUGGESTED alteration in the classification of
sub-heads of the forest budget estimates.

O. S. G. P. - No. 695, R., A., & C. - 7-2-76. - 196.

With Order