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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. B.P. No.	1552	Press Mis
Dated	25-4-1977	

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department
20th April 1877

Read the following papers —

No 622 Proceedings of the Board of Revenue, dated 12th December 1876,
No 3,148, Fore t No 108 —

Read the following letter from Lieutenant Colonel P H BEDDOME Conservator of Forests to
the Hon D F CARMICHAEL Secretary to Government Revenue Department dated
Ootacamund 23rd October 1876 No 1232 —

AGREEABLY to G O dated 5th ultimo No 1239 I have the honor to submit herewith the
statement therein called for

	Atal g byth rnn 16	Atal v byth rnn 16
Le pt Ch gos	4 11 30 4 9 0	4 20 3 8 4 30 3 3
D 51	33	3 4

G O dated 12th Aug 1875 No 100

2 The financial results of this department
for the past official year show only a small deficit
of Rupees 744 and not Rupees 18 630 as anti-
cipated by the Government of India Had not
the sum of Rupees 12 500 been paid for the
purchase of the Chinnai Kulroyen Hill Forests
in the Salem Division and which the Government
had refused to provide for in a supplemental
budget or had the large sums realized by our
department in North Arcot been credited to
Forests instead of the Local Funds the net
result would have been a surplus

3 From the Statement No 1 it will be observed that the total receipts of the Department
from 1856 to 1876 com-

	Receipt	W Leg Ch b	F tab- liza- Ch b	T 1 C 3	N b pl
From 1856 to 1876	67 570	7 01 5	93 610	4 41	1 3 2

pare favorably with the
total charges under
Administration and
Work and the result
is shown in the margin but excluding
therefrom the receipts

and charges on account of plantations and fuel reserves more of which I have no, yet commenced
to pay a well as a proportionate share of the cost of fixed establishments the net surplus is
very satisfactory as shown below —

	Receipt	Working Charges	Establish- ment Charges	Total Charges
From all the forests, plantations and fuel reserves	67 570	27 61 225	21 93 010	49 54 211
Deduct receipts and charges on account of plantations and fuel reserves	1 00 000	5 42 900	1 61 800	7 10 564
Difference	65 16 010	22 18 265	20 20 400	42 45 675
Deduct Total Charges	42 45 675			
Net Surplus	23 84 035			

25th April 1877

1 As remarked by the Government of India the working charge on account of plantations and fuel reserves have gradually risen from Rupees 1 000 between 1859 and 1861 to Rupees 60 000 between 1871 and 1875 as shown below —

1800 00	R 1 016	Average 1 020
1860 61	641	
1861 62	723	
1862 63	297	
1863 64	431	
1864 65	3 092	

Tot l	6 231
-------	-------

1660 66	1 000	Average 18 113
1800 67	11 2 1	
1867 68	17 803	
1868 69	19 136	
1869 70	20 834	
1870 71	29 381	

Total 1 10 1.8

1871 72	19 934	
1872 73	60 910	
1873 74	11 624	
1874 75	60 020	
1875 76	73 680	
		Average 7240

Total 3 01 247

5 From the above it will be observed that the average expenditure from 1865-66 to 1870-71 has increased to Rs 18,413. This is chiefly owing to the formation of fuel reserves ordered by Government in their Proceedings dated 15th January 1867 No. 159 and to the formation and extension of plantings in certain districts.

6 The formation and extension of plantations and fuel reserves in Cuddapah North Arcot South Arcot Salem Coimbatore Pichinopoly Madurai Annamalai and Nelambur have caused the increase of expenditure from 1871-72 to 1876-77 which averages Rupees 60,249

7 It is not possible at present to estimate the permanent improvements effected by means of this large outlay and until the plantations and fuel reserves in the several forest divisions are all surveyed and their stock valued I will be not in a position to enter into details beyond stating that the results are good the capital value very large and that there can be no doubt that the Nilgiri Peak Plantations and all our Railway fuel reserves and the Trichinopoly Padugay Plantations will shortly begin to yield a handsome revenue and the same may reasonably be expected from the Nilgiri Eucalypts and Australian Acacia Plantations and from the Sandalwood Plantations. It is feared that some small sums expended on experimental plantations and in attempts to grow trees where both soil and climate were adverse will never be recouped but this expenditure has luckily been very limited as this department has been cautious on expenditure of this nature and has turned a deaf ear to much that has been urged on it in the matter of planting in unfavorable places or where the ultimate profit or advantage was not apparent; experience has been gained and almost all outlay on works of an uncertain nature is now stopped.

8 In paragraph 9 of their letter No 509 of the 12th of June last, recorded in the Proceedings of this Government No 819 dated 1st July, the Supreme Government view with alarm the rapid rise in our establishment charges and they point out that during the decade from 1842 to 1872 the annual average was Rupees 1 19 140 that from 1873 to 1885 it rose to 1 76 000 and that for the current year it is estimated at Rupees 2 16 000. Although a certain portion of this

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increase is unavoidable and is caused by the extension of conservancy generally and by promotions in the department the figures are alarming. The revenue does not show any increase the result of our being a very large deficit on the net revenue. I was very unwilling to bring into play the very large increase proposed by Captain Campbell Walker for introduction from the 1st of April as I considered it injudicious and premature but it was sanctioned by the Supreme Government and I was induced to carry it out in its entirety so it was put in force from the 1st of April and the Supreme Government now thinks it desirable that it should only be worked up to gradually and strike a large sum out of the budget so I have had the very disagreeable task of reducing almost all the increases after it had been in force for several months. I have now thoroughly in possession of our divisions and find that we expect a much more increase in uncalled for a present and in some cases not even wanted by the officers in charge and in others proposed without a knowledge of the requirements of the particular forest or tract. It was intended for Captain Waller was I believe and the impression that the establishment would at once check all samplings which is more than doubtful as long as we are without an Act and that he would get over all tracts hitherto under Local Conservancy. I shall now shortly be able to send in a statement showing that the establishments have been reduced to a minimum in many cases thus a due measure may be permanent but in others it is not so. It can be shown that the increase is authorized and likely to result in increased revenue and more economy. It is hoped it may only be held in abeyance for a short time until however a Forest Act be passed and demarcation takes place and until we know what tracts are to be under the department and what under Local Conservancy it will not be possible to place the establishments on anything like a permanent footing and economy should be the result in a day.

9 In the statement of receipts and charges submitted herewith it will be seen that, in 187-73 Rupees 1 00 000 were spent in the purchase of forests (in addition to upwards of Rupees 60 000 expended on plantations), when a large sum like this is debited against conservancy and working in one year, a surplus can hardly be looked for and in 187-74 Rupees 25 000 were laid out in similar purchases. These are the only two years that any cash deficit is incurred. Last year there was a really explained small deficit of Rupees 3 724 but 1 000 Rupees were spent in purchasing a forest tract in addition to Rupees 61 000 expended on the formation of fuel reserves and plantations. On the purchase of forests and on the

3721 but 1,500 Rupees expended on the formation of fuel reserves and plantations. 10 When it is seen that 1 lakh have been expended on the purchase of forests and on the formation of large and valuable plantations, I think it must be acknowledged that our financial administration has hitherto been good. We are however just now in a state of reaction and there must be some exertion of economy in the matter of establishments until we have a forest act and a more permanent statute or deficits may occur. The department would however have much fairer play and be of much more value to the State if all the forests in each district were put under it, so called Local Currency being done away with the Local Funds paying a percentage of our establishments and receiving the proceeds of such facts as Government may delegate for that purpose or what will I think be better still a certain percentage on the profits in the district and a proportion in South Arcot we are spending very large sums on the formation of plantations, but I find that nearly all the revenue from the surrounding jungles is credited to Local Funds, and the position of affairs in North Arcot in this respect is before Government. All Forest revenue should I think first appear in the accounts of this department whatever proportions may afterwards be credited to the Imperial or Local Exchequers.

ENCLOSURE No 1

25th April 1877

Lieut Colonel
Conservator of Forests

(Signed) R H BLODOME Lieut Colonel

QOTACAMUND
23, 19th / 1876

Enclosure No 2

ENCLOSURE NO. 2

STATEMENT showing the present Areas of the Government Forests and Plantations in the different Districts of the Madras Presidency as well as the Receipts and Charges thereof from 1898-97 to 1875-6

25th April 1877

6

[illegible]

Q-ACALCICD

R H BEDDOME Lieut Colonel
(Signed) Conservator of Forests.

Q07ACALCID
3rd Q r l b

ORGANUM
20th October 1816

2 From the statements submitted by the Conservator it will be observed that the receipts from and expenditure on forests from the commencement up to the end of 1872-76 were as shown below —

Expenditure —
 To the production of Revenue
 To the various departments of Government For including
 outlay on plantations and fuel reserves
 Establishments

20 38 000	}	40 54 000
7 23 000		
21 13 000		
Diff ren e		<u>17 73 000</u>

3 Although in 1875 76 there was on the whole an excess of expenditure over receipts till of the receipts from and expenditure on, fuel reserves and plantations which have not yet fully commenced to pay be left out of account the transactions show a surplus of Rupees 66 213

4 The Conservator states that it is not at present possible to ascertain the value of the existing plantations and fuel reserve but there appears to be no doubt that they will more than

repay the expenditure incurred on account of them

3. The only plantations or forests on which money from Imperial Funds had been expended and which have been given up or transferred to Local Funds are those noted in the margin. It may also be here observed that plantations in South India which about Rupees 22,000 had been received from Local Fund have been recently (1879-80) transferred to Imperial

6 The Conservator remarks that the Forest Department would have much to improve if all the forests in the Presidency were put under

it the local conservancy being done away with does not seem to the Board sound. The entire charge connected with local jungles is borne by the Local Funds and the Forest Officers are only placed in charge of them where they can supervise them without prejudice to their work in the Imperial forests and sanitation. Forest Officers are as much the servants of Government paid from Imperial Revenue as the Collectors are, and the circular of the local forests being managed by them cannot give to the Forest Department any other claim to receipts than their management by Collectors can give to Land Revenue Imperial. The true criterion is the character of the jungles and the rights attached to them and not the nature of the agency.

8 *Proceedings of the Madras Government, Revenue Department,*
15th April 1877

employed to manage them The Board do not at all approve of the Conservator's suggestion that the revenues of all the forests should in the first instance be credited to forests Imperial and then transferred to Local

(True Copies and Extract)

(Signed) H E STOKES
Acting Secretary

No 14

MEMORANDUM

No 623

[Board's Proceedings dated 19th December 1876 No 3148]

The undersigned is directed to call upon the Conservator for information on the following points —

Referring to Enclosure No 1 whether the sum stated in column 3 for the years 1876 and 1877 includes expenditure by or under the Department

2 In Enclosure No 2 the approximate areas of the Government forests in all cases where it is omitted

3 How it has occurred that a plantation in Bhowany measuring 61 jars has cost Rupees 768 or Rupees 17 a jar exactly

4 Further as regards the first note appended to Enclosure No 2 what are the amounts of receipts and expenditure not exhibited and eliminated and the reasons for exclusion

As regards the second note why travelling expenses have been excluded

whether all charge, such as military pay &c have been included from the first if not the reason for the omission and the approximate amount of such omissions

also how the amounts given in this statement have been verified by the Accountant General

20th January 1877

(Signed) H B GRIGG
Under Secretary

No 624 From Lieutenant Colonel R H BRIDGEMAN, Conservator of Forests,
to H B GRIGG, Esq, Under Secretary to Government, Revenue Department,
Fort St George, dated Chepauk, 3rd March 1877, No 1,689 —

With reference to your official memorandum dated the 20th January 1877 No 11 I have the honor to submit the explanation called for therein

2 Paragraph 1 — All expenditure, such as actual timber expenses cost of cattle and tools for timber operations purchase of forest land cost of roads and bridges and temporary supervision charges are included under column 3

3 Paragraph 2 — The subjoined statement shows the approximate area of all the Government forests where it was omitted in Enclosure No 2. Some of the Forest Officers have expressed their inability to give the information though called upon to do so

Proceedings of the Madras Government Revenue Department
25th April 1877

9

Statement showing the Approximate Area of Government Forests in all cases where it was omitted

District	Division	Approximate Area	Remarks
Godavery	Buddrachellam and Packapilly	Sq MILES 590	Not given Transferred to 'Jungle Conservancy (vide G O dated 5th May 1877 No 609)
Vizagapatam	Golconda	Unknown	
Bellary	Ghoochy	Unknown	
Tanjore	Negapatam and Tanjore	400	Under the charge of the Collector It is stated by the officer in charge of the range that there is no State Forest in the district but there is the Puchamallay worked under the Jungle Conservancy Rules which is about 30 square miles
Trichinopoly	Trichinopoly		
Madura	Madura	280	The Deputy Conservator states that unless the Sholas are surveyed he is unable to give the area
Tinnevely	Tinnevely	200	
Coimbatore	Mettur and Nilgiri Sholas	2,261	
Nilgiris	Salem	Unknown	Transferred to the Bombay Presidency (vide G O dated 17th April 1862 No 862) Transferred to the Mysore Government under G O dated 10th January 1860 No 33
Salem	North Canara		
Canara	South do		
Malabar	Hoonsoor		

4 Paragraph 3 — With reference to paragraph 3 I beg to state that the area of the Bhowany plantation was erroneously given at 61 square yards the correct figures are 16400 square yards

5 Paragraph 4 — The accompanying statement shows the receipts and charges of the Government Forests omitted in Enclosure No 2. The reason for the omission is owing to the interpretation put by this office on paragraph 4 of G O dated the 5th September 1876 No 1,229 Revenue Department, regarding the submission of a statement for judging the permanent improvements to forest estate. When the improvements to forest estate only are considered the charges incurred for feeling carting &c should be excluded and the corresponding revenue should also be omitted

Statement showing the Receipts and Charges not exhibited and eliminated in Enclosure No 2 forwarded to the Secretary to Government Revenue Department with the Conservator's letter dated the 23rd October last No 1,222 as call a for in Government Official Memorandum dated the 20th January 1877 No 11

District	Division	Receipts	Charges incurred on account of the production of Revenue	Remarks
Canjann	Gamsar and Surada	RS 71 608	RS 18 911	
Godavery	Badrachellam and Ra kapilly	39 246		
Vizagapatam	Golconda	99 784	47 552	
Cuddapah	Cuddapah			
Bellary	Ghoochy	4 67 704	20 780	
Kurnool	Kurnool			

10 *Proceedings of the Madras Government Revenue Department*
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District	Division	Receipts	Charges incurred on account of the production of Revenue	Remarks
North Arcot	North Arcot	RS 1 13 472	PS 14 70	
South do	South Arcot	50 07	11 164	
Tanjore	Tanjore and Negapatam			
Trichinopoly	Trichinopoly	6 42	1 181	
Madurai	Madurai	1 40 990	68 630	
Tinnevely	Tinnevely	1 03 190	30 237	
South Coimbatore	Anamallay	9 58 969	14 744	
	Bhowany	1 93 380	88 363	
North do	Collegal	2 07 608	53 440	
	Sattiamangalum	3 76 019	95 210	
	Mettapoliem	13 659	5 907	
	Bolamputti	8 048	21 178	
	Mudumallay	6 76 911	4 08 068	
	Seegur		4 707	
Nilgiris	Nilgiri Sholas			
	Wellington and Australian Plantation	41 231	16 978	
Salem	Salem	8 26 073	90 465	
North Canara	North Canara	8 67 782	2 69 139	
South do	South do	3 62 151	1 24 090	
	Wynad	1 70 997	87 781	
Malabar	Hoonsoor	20 184	10 942	
	Nclambur	1 16 300	90 335	
	Sholakarry and Cherai Nair (1 alahat)			
Madras	Central Office	4 697	6 900	
		190		
	Total Rs	60 78 042	20 37 772	

6 Paragraph 5—The travelling expenses of the Deputy Conservator were excluded because no portion of the permanent establishment expenditure was charged against plantations. The figures entered in the statement referred to in paragraph 4 of your official memorandum under acknowledgment are only for working charge inclusive of the cost of temporary supervision.

7 Paragraph 6—The Enclosure No 1 include the military pay and allowances drawn by a few officers whose military and civil pay were subsequently consolidated.

8 Paragraph 7—As regards the concluding paragraph of your memorandum I beg to state that the gross receipts and charges of the Forest Department were examined and passed by the Board of Revenue (vide paragraph 33 of their Proceedings dated the 18th February 1860). The accounts are now examined by the Accountant General to whom an annual statement of receipts and charge is furnished for verification agreeably to G.O., dated 12th June 1864 No 72. It will be thus seen that the receipts and charges given in Statement No 1 appended to the Board's Proceedings dated the 12th December 1876 No 3 148 have been verified by the departments.

9 There are other alterations which are necessary to be shown here.

10 A sum of Rupees 78 978 the cost of the temporary establishment employed on the fuel reserves and plantations having erroneously been included in the expenditure on production of revenue Enclosure No 1 embodied in the Board's Proceedings dated the 12th December 1876 No 3, 148 it should now be excluded therefrom. It is necessary therefore to enter the correct

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25th April 1877

figures under receipts and expenditure as well as the proportionment of the cost of establishment under Plantations and Fuel Reserves as per table given hereunder—

	Receipts	Working Charges	Establishment Charges	Total Charges
From all the forests plantations and fuel reserves	RS 67 06 570	RS 27 61 220	RS 21 93 016	RS 49 54 211
Deduct receipts and charges on account of plantations and fuel reserves	1 48 528	6 21 234	1 89 237	8 10 471
Difference	65 58 042	21 39 991	20 03 779	41 43 773
Deduct Total Charges	41 43 770			
Net surplus	24 14 272			

11 A sum of Rupees 2 639 entered on the Tanjore and Ghooty plantations was not included in the item of Expenditure on Plantations and Fuel Reserves shown in the statement at page 7 of the Forest Administration Report for 1876-77 as these forests were transferred to 'Jungle Conservancy' but found a place in Enclosure No 2 appended to the Board's Proceedings dated the 12th December 1876 No 3 148 as it exhibits expenditure on all the forests under the special department hence the difference.

12 The total amount of expenditure for the formation and maintenance of fuel reserves and plantations is given below—

	Formation RS	Establishment RS
1 Fuel Reserves	1 46 931	44 707
2 Plantations	4 74 303	1 44 480
Total	6 21 234	1 89 207

13 I regret the delay that has taken place in furnishing the information required as the area of the Golavery forests has reached this office only on the 26th ultimo.

No 620 OMDR THIRU LON, 25th April 1877 No 1,502

Forest No 12

Resolved that the following letter be forwarded to the Government of India—

(Here enter No 1,503, dated 25th April 1877)

(True Extract)

(Signed) F D CARMICHAEL,
Offg. Chief Secretary

To the Board of Revenue
the Collector to the Forests

I and J W Fisher

TOPFST No 108

PROCEEDINGS OF THE BOARD OF REVENUE dated 12th December 1876, No 148

Read the following letter from Lieutenant Colonel R H BEDDOME, Conservator of Forests, to the Honorable D I CARMICHAEL, Secretary to Government, Revenue Department, dated Ootacamund, 23rd October 1876, No 1,222 —

AGREEABLY to G O, dated 5th ultimo No 1,229, I have the honor to submit herewith the statements therein called for

	Actuals given by the Government of India	Actuals verified by the Accountant-General
Receipts	Rs 4,11,290	Rs 4,26,309
Charges	4,29,920	4,30,083
Deficit	18,630	3,72*

2 The financial results of this department for the past official year show only a small deficit of Rupees 3,724 and not Rupees 18,630 as intimated by the Government of India. Had not the sum of Rupees 12,500 been paid for the purchase of the Chinna Kulroyen Hill Forests in the Salem Division and which the Government had refused* to provide for in a Supplemental Budget, or had the large sums realized by our department in North Arcot

G O dated 19th August 1875 No 1210

been credited to forests instead of the Local Funds, the net results would have been a surplus

3 From the Statement No 1 it will be observed that the total receipts of the department from 1856 to 1876 compare favorably with the total charges under A "Conservancy and Works" and B, "Establishments" as shown in the margin, but excluding therefrom the receipts and charges on account of plantations and fuel reserves, most of which have not yet commenced to pay, as well as a proportionate share of the cost of fixed establishments the net surplus is very satisfactory as shown below —

	Receipts	Working charges	Establishment charges	Total charge	Net Surplus
From 1856-57	Rs 67,26,570	27,61,225	21,93,016	49,54,241	17,72,329
To 1875-76					

	Receipts	Working charges	Establishment charges	Total charges
From all the forest plantations and fuel reserves	Rs 67,26,570	Rs 27,61,225	Rs 21,93,016	Rs 49,54,241
Deduct receipts and charges on account of plantations and fuel reserves	1,48,506	5,42,956	1,66,608	7,10,564
Difference	65,78,064		20,26,408	4,36,777
Deduct total charges	42,43,677			
Net Surplus	23,34,387			

1 As remarked by the Government of India the working class on account of plantation and fuel reserves have gradually risen from Rupees 1,000 between 1859 and 1861 to Rupees 60,000 between 1871 and 1875 as shown below —

1859 60	1,016	Average 1,038
1860 61	611	
1861 62	723	
1862 63	292	
1863 64	404	
1864 65	3,090	

Total 6,116

1865 66	12,013	Average 18,413
1866 67	11,571	
1867 68	17,803	
1868 69	13,136	
1869 70	20,811	
1870 71	29,381	

Total 1,16,475

1871 72	49,934	Average 60,249
1872 73	60,970	
1873 74	1,574	
1874 75	60,020	
1875 76	13,699	

Total 3,01,247

5 From the above it will be observed that the average expenditure from 1865 66 to 1870 71 has increased to Rupees 18,413. This is chiefly owing to the formation of fuel reserves ordered by Government in their Proceedings, dated 15th January 1867, No 159, and to the formation and extension of planting in certain districts.

6 The formation and extension of plantations and fuel reserves in Cuddapah, North Arcot, South Arcot, Salem, Coimbatore, Trichinopoly, Madurai, Ponnai, and Nclambur have caused the increase of expenditure from 1871 72 to 1875 76 which averages Rupees 60,249.

7 It is not possible at present to enumerate the permanent improvements effected by means of this large outlay, and until the plantation and fuel reserves in the several forest divisions are all surveyed and then fully valued, I will not be in a position to enter into details beyond stating that the results are good, the capital value very large, and that there can be no doubt that the Nclambur fuel plantation and all our Railway fuel reserve and the Trichinopoly padugay plantations will shortly begin to yield a handsome revenue, and the same may reasonably be expected from the Nilgiri Fuel, the Australian Acacia plantation and from the Sandalwood plantation. It is feared that the small sums expended on experimental plantations and in attempts to grow the whole both oil and climate were adverse will never be recovered, but this expenditure has luckily been very limited as this department has been cautious in expenditure of this nature, and has turned a deaf ear to much that has been urged on it in the matter of planting in unfavorable places or where the ultimate profit or advantage was not

apparent experience has been gained and almost all outlay on works of this nature is now stopped.

8 In paragraph 9 of their letter, No 509, of the 12th of June last, recorded in the Proceedings of this Government No 889, dated 1st July, the Supreme Government view with alarm the rapid rise in our establishment charges, and they point out that during the decade from 1862 to 1872 the annual average was Rupees 1,19,140, that from 1873 to 1875 it rose to 1,76,000, and that for the current year it is estimated at Rupees 2,46,000. Although a certain portion of this increase is unavoidable as it is caused by the extension of conservancy generally and by promotions in the department, the figures are alarming as the revenue does not show any increase, the result of course being a very large deficit on the net revenue. I was very unwilling to bring into play the very large increase proposed by Captain Campbell Walker for introduction from the 1st of April, as I considered it injudicious and premature, but it was sanctioned by the Supreme Government, and I was directed to carry it out in its entirety, so it was put in force from the 1st of April, the Supreme Government now think it desirable that it should only be worked up to gradually and strike a large sum out of the Budget, so I have had the very disagreeable task of reducing almost all the increase after it had been in force for several months. I have now thoroughly inspected eight of our divisions, and find that as I expected much of the increase is uncalled for at present, and in some cases not even wanted by the officers in charge, and in others proposed without a knowledge of the requirements of the particular forest or tract it was intended for. Captain Wallis, I believe, under the impression that large establishments would at once check all smuggling which is more than doubtful as long as we are without an Act, and that he would cut over all tracts hitherto under "Local Conservancy." I shall not shortly be able to send in a statement showing what the establishments have been reduced to, in many cases these reductions may be permanent, but in others, where it can be shown that the increase is authorized and likely to result in increased revenue and more systematic conservancy, it is hoped it may only be held in abeyance for a short time, until however a Forest Act be passed and demarcation takes place, and until we know what tracts are to be under this department and what under "Local Conservancy," it will not be possible to fix the establishment on any thing like a permanent footing, and economy should be the order of the day.

9 In the statement of receipts and charges appended herewith, it will be seen that in 1872 73 Rupees 1,00,000 were spent in the outright purchase of forests (in addition to upward of Rupees 60,000 expended on plantations), when a large sum like this is debited against conservancy and working and one year or a half surplus can hardly be looked for, and in 1873 74 Rupees 25,000 were laid out in a similar purchase, these are the only two years that any cash deficit in the department has occurred. In a year there was, as already explained, a small deficit of Rupees 3,724, but 12,500 Rupees were spent in purchasing a forest tract in addition to Rupees 61,199 expended on the formation of fuel reserves and plantations.

10 When it is seen that 51 lakhs have been spent in the purchase of forests and on the formation of large and valuable plantations and Railway fuel reserves, which must shortly be returning a large revenue, I think it must be a acknowledged that our financial condition has hitherto been good, we are, however, just now in a state of transition, and there must be some exercise of economy in the matter of establishment

No 1,223

OCTAC AT D,
23rd October 1870

(Signed) R H ILDDOME Lieut Col,
Conservator of Forests

THEOREM No 1
Statement showing the Annual Receipts and Outgoes and the Cash Surplus or Deficit of the Forest Department in the Madras Presidency from 1856-57 to the end of 1875-76

Y	Ch										Rem
	R	AC				T	G	L	C	11	
		S	L	S	B						
1856 7	3 430	1	3 143	1	3	3 440	34	1 0 617	131 92	R	As th ch f n t f ph la
1857 35	1 10	4 0	3 143	1	3 440	34	27 100	27 100	3161		to d n l t
1858 59	5 24	1 37	3 143	1	3 440	34	87 22	87 22	3097		be f n th t f
1859 60	1 10	3 7	3 143	1	3 440	34	109 41	109 41	33 380		th n s 4 d s f e f b l k y
1860 61	1 10	3 7	3 143	1	3 440	34	173 15	173 15	18 3		T I l l t th p m f l d p h d n
1861 62	1 10	3 7	3 143	1	3 440	34	213 41	213 41	8 872		M i l l t th p m f l d p h d n
1862 63	1 10	3 7	3 143	1	3 440	34	261 0	261 0	9 839		o f i d t h d d G O d d
1863 64	1 10	3 7	3 143	1	3 440	34	239 80	239 80	133 012		l d A g t 1873 N 1191 d G O
1864 65	1 10	3 7	3 143	1	3 440	34	234 0	234 0	117 7		l d 181 O t o b r 1 72 N 1145
1865 66	1 10	3 7	3 143	1	3 440	34	22 40	22 40	151 845		l d 181 O t o b r 1 72 N 1145
1866 67	1 10	3 7	3 143	1	3 440	34	22 40	22 40	11 179		M i l l t th p m f l d p h d n
1867 68	1 10	3 7	3 143	1	3 440	34	22 40	22 40	44 02		O t o l 1874 N 53 d B d e M
1868 69	1 10	3 7	3 143	1	3 440	34	22 40	22 40	78 166		J n e 1875 N o 1201 76
1869 70	1 10	3 7	3 143	1	3 440	34	22 40	22 40	96 7		
1870 71	1 10	3 7	3 143	1	3 440	34	22 40	22 40	33 546		
1871 72	1 10	3 7	3 143	1	3 440	34	22 40	22 40	3 724		
1872 73	1 10	3 7	3 143	1	3 440	34	22 40	22 40	96 50		
1873 74	1 10	3 7	3 143	1	3 440	34	22 40	22 40			
1874 75	1 10	3 7	3 143	1	3 440	34	22 40	22 40			
1875 76	1 10	3 7	3 143	1	3 440	34	22 40	22 40			

Lieut Colonel
Conservator of Forests

23rd October 1876

ment may have a local Act and a more permanent status or deficits may occur. The Department would however have much finer play and be of much more value to the State if all the forests in each district were put under it, the so called Local Councils may be done away with, the Local Funds paying a percentage of our establishments and receiving the proceeds of such tracts as Government may delegate for that purpose or what would I think be better still a certain percentage on the profits in the forests at present in South Arcot we are pending very large sums in the formation of plantations, but I find that nearly all the revenue from the same is being credited to Local Funds, and the position of affairs in North Arcot in this respect is before Government all Forest Revenue should, I think, first appear in the accounts of this department whatever proportions may afterwards be credited to the Imperial or Local Exchequers

No 1,223

FORWARDED to the Secretary to Government, Revenue Department, through the Board of Revenue, with reference to paragraph 1 of G.O., dated 5th September 1876, No 1223

OOTACAMUND
23rd October 1876

(Signed) P H PEDDOM, Lieut Col,
Conservator of Forests

ENCLOSURE No 1
Statement showing the Annual Receipts and Outgoes of the Cash Surplus of the Forest Department in the Madras Presidency from 1865-66 up to the end of 1875-76

Chait's											
1	2	3	AG cy J W L K				6	9	10	11	Remarks
			S L ad	S b l d n 2	Tot l						
					E t l l h	G a d t l l					
R pt	J f r d t u r t h p d o t a n i B v	L p p t h f t e m a t o m t f f r	I x i f t u t o n a l r l t i d f l n	E t l l h e t	G a d t l l	C h s l l	C h d c l	R	J f l a t a t f t h t f		

SUBMITTED to Government with reference to G.O., dated 5th September 1876, No 1,229

2 From the statements submitted by the Conservator, it will be observed that the receipts from, and expenditure on, forests from the commencement up to the end of 1875-76 were as shown below —

Receipts	RS	PS.
Expenditure—		67 27,000
For the production of revenue	20,38 000	
For improvements of Government Forests including outlay on plantations and fuel reserves	7 23 000	40 54 000
Establi hments	21,93 000	
Difference	17,7 1 000	

	Receipts.	Expenditure
Total receipts and expenditure in 1875-76	RS 4,26 300	RS 1 30 983
Deduct do of plantations and fuel reserves	33 426	1 03 363
Remainder	3 92 933	3,26 720

reserves, but there appears to be no doubt that they will more than repay the expenditure incurred on account of them

G.O. dated 21st December 1874 No 1 601

Districts	Amount expended from Imperial Funds	Transferred to Local Funds
Bellary	RS 10 799	Transferred to Local Funds
Kurnool	1 728	Given up
Salem	454	Do
North Co.	1 619	Transferred to Bombay Presidency
Madras		Transferred to Mysore Government
Malabar	43	

seem to the Board sound. The entire charge connected with local jungles is borne by the Local Funds, and the Forest Officers are only placed in charge of them where they can supervise them without prejudice to their work in the Imperial forests and plantations. Forest officers are as much the servants of Government paid from Imperial revenues as the Collectors are, and the circumstance of the local forests being managed by them cannot give to the Forest Department any more claim to receipts than then

3 Although in 1875-76 there was on the whole an excess of expenditure over receipts, still, if the receipts from, and expenditure on, fuel reserves and plantations which have not yet fully commenced to pay be left out of account, the transactions show a surplus of Rupees 66,213. The Conservator states that it is not at present possible to ascertain the value of the existing plantation and fuel reserves, but there appears to be no doubt that they will more than repay the expenditure incurred on account of them.

5 The only plantations or forests on which money from Imperial Funds had been expended, and which have been given up or transferred to Local Funds, are those noted in the margin. It may also be here observed that plantations in South Arcot on which about Rupees 22,000 had been expended from Local Funds have been recently (1875-76) transferred to Imperial Funds. 6 The Conservator's remark that the Forest Department would have much further play if all the forests in the Presidency were put under it, the local conservancy being done away with, does not

management by Collectors can give to Land Revenue, Imperial. The true criterion is the character of the jungles and the rights possessed in them, and not the nature of the agency employed to manage them. The Board do not at all approve of the Conservator's suggestion that the revenues of all the forests should, in the first instance, be credited to Forests, Imperial, and then transferred to local

(True Copies and Extract)

Atting Secretary

To the Secretary to Government Revenue Department
" the Conservator of Forests

Exd W J Lewis

Меморандум

1552

The undersigned

Referring to Enclosure

No 1. Whether the sums
 stated in Column 3 for
 the years 1856-59 include
 all expenditure by or
 under the Department.
 2. In enclosure No 2
 the approximate areas of
 the

PROCEEDINGS 17th Dec 1976 No 3148

Copyright 1976

王承

2/Dec
Dec 1971

DICTIONARY

Turret No 105

We are *Inter-Divisional* Submitting to
Go through with the Law from
Court and for forwarding them
with the following:- in the
time of its formation.

the Govt. Treas in all
cases where it is
omitted

3 How it has
occurred that a plantation
in Khurany measuring
64 yards has cost Rs 768
or Rs 12 a yard exactly

4 Further, as
referred to the first note appended
to Enclosure No 2, what
are the amounts of receipts
and expenditures "not
exhibited" and "eliminated"
and the reasons for exclusion
as referred to the
second note, why travelling
expenses have been excluded
whether all
charges such as mule
fay, etc. have been
included from the first

If with the reason for
the omission and the
approximate amount of
such omissions $\frac{1552}{12}$

Also how the amounts
given in this statement
have been verified by
the Accountant General

67
20/77

20 January 1877

To the Comptroller and Treasurer Secy 20

Receipts & Disbursements
In 1858

This is a list of
the receipts & disbursements
of the
In 1858

Feb 23

1858
11

Memorandum No. 1.

1 do the sum stated in
column 3 for years
1858 - 59 - include
all expenditure by or
under the department?

2 Memorandum No. 2

Fill up the approximate
area of government farms
in all the cases?

3 What is explanation
of duty of plantation
as 6 square yards in
showing - certain
amount of land - 12
a yard exactly?

Note * What are the
amounts of receipts & disbursements
"not exhibited" & estimated?

5- Note & why are travelling
expenses not included?

Note & ± see my
remarks & query No 2.

The department
must surely have an
approximate idea of
the cost of Forest-wards
its charges -
only an approximate
altho detailed statement
was asked - &
that must be given
in each case

Do I correctly understand
that every charge
or payment whatever either
made to or disbursed by
or under the Forest Dept
or deflected against it
is brought into them

2 statements - ?

Let the Forewater reply
at once to the Forewater
completing the statements
and - according to the
total of expenditure column
in the Enc No 1 & 2 -
which do not seem to me
quite correct

What the Forewater
was required to do was
to supply the information
asked - which were
simply facts which
must be written for the benefit
of the department - &
can shortly have been
taken to complete - rather
as much as possible -
to make them as clear

as possible -
 This will need to be done -
 & when done - which
 should be by the end
 of the month - the
 remarks which the Com
 has thought right to
 make will be inserted

And 7/1

Forcats

Statement of Receipts & Expenditure at intro

the last the late Mr. B. B. B.
 It is submitted that
 whose report should be
 referred to the Com. this
 B. B. for submission of
 the statement to report
 of the Com. B. B. B.
 233

as people -
The rule now be done
when done - which
should be by the end
of the month - the
amount which the
has thought right to
make will be recorded

Nov 7/7

Forwards

Statement of Receipts
& Expenditure at insto

The last balance Balance

It is submitted that
where report should be
upward to the end this
But for submission of
the statement & to inspect
Happily of the force

233

ackd - 1/7 R 5-477
C 14/7/77 R 23/7/77

of India
covering letter
if not that
Foundation
all necessary
information
13/3/76

I am not sure of the
letter. unless account
by reproduction of his speaking
theory that all Village panchayats
managed locally for the benefit
of the parties in interest. viz the
Village panchayats. It is however
in Dept. as stated for the
the is instance on the point
is incapable of providing
that the people of the country
have rights.

21/3
I would have prepared
a statement covering
the various representations made
given prepared & sent to the
without anything more than
worked on the case & would
I think however the case would
be asked to allow that
statement to go with the
situation that he is
utterly ignorant of the
probable and of village under
his charge.
If such be the case in
truth & fact - it is a pity for
show the incapacity for the
duties of all concerned - but I
cannot believe that the account is
not known as approximately as
several others -
When the necessary statement has been
sent - time papers etc. be again reviewed
11-11-1976

REVENUE DEPARTMENT

No 5327

1552
10

From B-9

Dated 12th Dec-76 N 3148

FOR ORDERS

At Beddome's news
are very important & disagreeable
but not furnished to the
the letter but taken up &
it the party only when
preparing me report

Would we should furnish
all the information regarding
the past & state that no
forecast regarding the future
can be given with any certainty
such the many important
questions involved in such
legislation are involved -
place

Hardly I think - the saying
it is impossible to
11.11.76
sent present -
11/11

In their letter - 18th Aug 76 No 791
[printed in No. 5 Sep 76] - the
govt. of India called for a
detailed statement of Exp
& Receipts of the Madras Forest
Dep't from its formation -
together with other details - &
requested that this Govt. would
favor them with their
remarks on "the future
prospects of the forest Administration
both financially & as regards
maintenance, improvement
and extension of the forest
States."

The Commissioner in the
the formation - used -
The Board in the
attention is called

to page 6 of the 10's
Proceedings -

71 11/11/19

and in the present
traumatic state of Forest

Administration to give

the exhaustive report

in the prospects of the

off. as represented by the

Gov. and - until a

Forest Act is passed,

it is better than, but

the 11/11/19 present

in the hands

11/12

12
19

In Para 2 Colonel Beddome says practically if we had been allowed to confiscate the proceeds of our parkland (in some districts) Trusts (of the local & popular jungles and property) we should have shown a surplus. Herein lies the danger of the permission in some districts given to the Imperial Department to manage the popular property of the Country (Village forests). And unless great care be taken we shall find the whole jungle property of the Country practically annexed by the Imperial Department. I would point out that the forests managed under local co-operation are the village & popular property of the Country and not State property and it should be firmly set out that Government have no intention of overriding the advice of the Conservator in this respect.

Colonel Beddome's observations on the record (by Colonel Walker) Estimate is most useful & mischievous. If it be possible I would defer publication of the Report but I fear there is a hell for it.

FOR ORDERS

N^o 592/1

N^o 592/1

N^o 15-5-27 25-4-77
Read to Boarding

12 Dec 76 N^o 3148.

— Official letters for
of lands for R.D. to be annexed
of Forests 20th Jan 1877

— Letter for Conservator
March 3rd 1877 N^o 1689

Order

Resolved that the
following letter be forwarded
to the P.

Under Secretary 15-5-27 25-4-77
12 2 77

To the Secy of Revenue 14-5-77
Q. 1. Com^{rs} of Forests

N^o 592/1
C. 4/3/77 22/3/77
P. 5-4 77

1552
21

U
A
C
E

No 1689

Office of Genl Secy of Forests
Cape Town 3rd March 1877

1552
22

From
Lieut Col R A Beadon
Conservator of Forests

To
The Under Secretary,
to Government, Rev Depart,
Fort St George

Sir,
With reference to your Official
Memo dated the 20th January 1877,
No 14, I have the honor to submit
the explanation called for therein

2 Para 1 All expenditure, such
as actual Timber expenses, cost of
cattle and Tools for timber operations,
purchase of forest land, cost of
Roads and Bridges, and temporary
supervision charges are included
under Column 3

3 Para 2 The subjoined State-
ment shews the approximate area
of all the Government Forests, where
it was omitted in enclosure No 2,
Some of the Forest Officers have
expressed their inability to give
the

the information though called upon to do so.

Statement shewing the approximate area of Government Forests, all cases where it was omitted.

District	Division	Approximate Area	Remarks
Godavari	Budachach Lam & L. Rao & Pelli	520 Sqr Miles	
Vijayapatnam	Golconda Intermun		not given.
Bellary	Ghoochy		Transferred to Jungle Conservancy (D. Secy D. P. S. May 75 1st 1/2)
Tanjore	Tanjapattinam and Tanjore		Is do the charge of the whole lot
Tiruchapally	Tiruchapally		It is stated by the Officer in charge of the Revenue, to be the same State for the District, to be the same as the Puchan allagowrie or the jungle Conservancy, R. Secy, which is about 30 Sqr. Miles
Madura	Madura	400	
Tiruchellur	Tiruchellur	280	
Coimbatore	Malapattinam	200	
Talgaon	Talgaon Sholas		The D. P. Secy states that unless the Sholas are developed as in the above, they are not able to give the area.
Talim	Talim	2261	
Coarar	at Canara S. Canara	11 1/2	Transferred to the Malabar Govt. on 10th January 1867
Malabar	Tamir		

With

4 Para 3 With reference to para 3, they state that the area of the Bhawany Plantation was erroneously given at 64 Sqr Yards, the correct figures are 16,430 Sqr Yards.

15/23

5 Para 4 The accompanying Statement shews the Receipts and Charges of the Government Forests omitted in enclosure no 2. The reason for the omission is owing to the interpretation put by this Office on para 4 of G.O. dated the 5th September 1876, no 1229 R.D., regarding the submission of a Statement for judging the permanent improvements to Forest Estate. When the improvements to Forest Estate only are considered the charges incurred for felling, carting &c should be excluded, and the corresponding Revenue should also be omitted.

Statement.

Statement showing the Receipts and Charges not exhibited as delineated in clause 1 & 2 forwarded to the Secretary to Govt. R.D. in the Conservators letter dated the 23rd October 1862, No 1222, as called for in Govt. Official letter, dated the 20th January 1877, No 12

District	Division	Receipts	Charges as per statement of the Conservator	Remarks
Ganjam	Gumsur & Surada	Rs 11,608	Rs 13,941	5
Godavari	Buddach Ra. Ra. Rajul	39,246		
Madagapattinam	Galeondah	2,101		
Buddapah	Buddapah	5,96,184	4,15,552	
Bellary	Ghooky			
Kurnool	Kurnool	4,67,154	25,185	
S. Arcot	S. Arcot	1,13,472	14,105	
S. Arcot	S. Arcot	55,672	11,164	
Tanjore	Tanjore and Madagapattinam			
Trichinopoly	Trichinopoly	632	1181	
Madurai	Madurai	14,69,95	68,630	
Tinnevely	Tinnevely	1,53,190	30,237	
S. Canara	Anamallay	9,58,969	4,15,144	
	Showany	1,93,380	38,363	
	Collegal	2,07,608	53,140	
	Sattalunga	3,76,019	95,210	
	Madupolliem	13,659	5,902	
	Bolumpatt	58,548	21,178	
	Mudumallay	6,76,911	1,08,068	
	Seegur		4,131	
	Kilguro			
	Wellington and Australian Plantation	41,281	18,978	
Salem	Salem	8,69,773	90,415	
S. Canara	S. Canara	8,67,782	219,439	
S. Canara	S. Canara	3,62,151	1,24,095	
	Wynaud	1,15,921	87,781	
	Hoonsoor	20,184	10,942	
	Stelanchir	1,16,309	90,335	
	Sh. Lukar and Cheratapur	4691	6,900	
	Palayhat			
Madras	Madras Office	190		
	Total Rs	65,19,042	20,31,772	

Para

6 Para 5. The travelling expenses of the Deputy Conservator were excluded because no portion of the permanent establishment expenditure was charged against plantations. The figures entered in the statement referred to in para 4 of your official memorandum under acknowledgment are only for working charges inclusive of the cost of temporary supervision.

7 Para 6. The enclosure No I includes the military pay and allowances drawn by a few officers, whose military and civil pay were subsequently consolidated.

8 Para 7. As regards the concluding para of your Memo, I beg to state that the gross receipts and charges of the Forest Department were examined and passed by the Board of Revenue, (vide Report in M.L. para 33 of their Proceedings dated 20th Mar 1869, - Ceding's, dated the 18th February 1869, No 4,28)

886, and G.O. dated 4th August 1863, No 1445. The accounts now examined by the Accountant General, to whom an annual statement of Receipts and Charges is furnished for Verification.

Verification agreeably to G.O. dated 12th June 1874, No 125. It will be thus seen that the Receipts and Charges given in Statement No I, appended to the Board's Proceedings dated the 12th December 1876, No 3148 have been verified by those Departments.

9 There are other alterations which are necessary to be shown here

10 A sum of Rs 18,278, the cost of the temporary Establishment employed on the Fuel Reserves and Plantations, having erroneously been included in the expenditure on production of Revenue, Enclosure No I, embodied in the Board's Proceedings dated the 12th December 1876, No 3148, it should now be excluded therefrom. It is necessary, therefore, to enter the correct figures under Receipts and Expenditure as well as the apportionment of the cost of Establishment and Plantations and Fuel Reserves, as per Table

given

given hereunder -

	Receipts	Working charges	Establishment & Charges	Total
From all the Forests Plantations & Fuel Reserves	Rs 6,26,570	Rs 27,61,225	Rs 21,93,016	Rs 49,50,211
Deduct Receipts				
Charges on account of Plantations and Fuel Reserves	Rs 1,48,228	Rs 1,12,34	Rs 1,89,234	Rs 3,50,496
Difference	Rs 6,08,422	Rs 21,39,991	Rs 20,03,782	Rs 47,52,195
Reckd. & total				
Charges			Rs 41,43,770	
Net surplus			Rs 24,34,072	

11 A sum of Rs 2,639 spent on the Tanjore and Bhooty Plantations was not included in the item of expenditure on Plantations and Fuel Reserves, shown in the Statement at page 7 of the Forest Administration Report for 1875-76, as these Forests were transferred to Jungle Conservancy; but found a place in Enclosure No 2, appended to the Board's Proceedings dated the 12th December 1876, No 3148, as it exhibits expenditure on all the Forests under the Special Department. Hence the difference.

12 The total amount of expenditure for the formation and maintenance of

Statement of Fuel Reserves and
Plantations is given below -

	Formation Rs	Establt Rs
1 Fuel Reserves	146,931	44,151
2 Plantation	4,74,303	1,44,480
Total Rs	6,21,234	1,89,231

13 I regret the delay that has
taken place in furnishing the
information required, as the area
of the Godavery Forests has reached
this office only on the 26th ultimo

I have the honor to be
Sir
Your most ob. & d. Servt
Rt Honble Lt Colonel
Conservator of Forests

1552-
26

Also 1899 Sept
Here is - others

1899 ME 1598

1899 (Two interrupted)

do the birds clean (

1899 A.D.

1899 paper

1899 5th } 1899
Rec'd 1899

1899 10 1899
(in stone de 1899)

1899

1899 1899 1899

1899 1899 1899

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