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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	417	Press
B.P. No.		Mis.
Dated	24.3.1876	196 .

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
24th March 1876.*

No. 240. Read the following Proceedings of the Board of Revenue, dated 14th March 1876, No. 736, Forest No. 27 :—

Read the following letter from Lieutenant-Colonel R. H. BEDDOME, Conservator of Forests, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Ootacamund, 25th February 1876, No. 266 :—

With reference to the Proceedings of Government, dated 17th February 1876, No. 446, and the Board's docket thereon, I have the honor to inform you that I think that the existing classification of the budget headings is quite sufficient and need not be disturbed as the constant changes which have taken place of late years in the classification is most perplexing to our Divisional and Range Officers, who have to compile the accounts, and to the officers of the Revenue Department, who have to receive our revenue and carry it to its proper head.

2. This was, I also learn from Captain Campbell Walker, the feeling of the Committee of Conservators on this subject at the recent Simla Conference.

3. I think no change whatever should be made in the classification; but, if it be decided that it should, for the sake of uniformity, that now proposed by Mr. Brandis, with the slight modifications noted below, appears unobjectionable.

A sub-head should be opened under V., "Miscellaneous Receipts," to exhibit all refunds to the department of charges overpaid or receipts erroneously credited to "Land Revenue" or "Jungle Conservancy."

There is no sub-head for hire of stock. The revised sub-heads under V. do not specify the charges incurred on account of live or dead stock for "Plantation" or "Fuel Reserve."

After the word "formation" under VIII. the word "extension" should be added.

SUBMITTED to Government with reference to G.O., dated 17th February 1876, No. 446.

2. The Board are of opinion that the changes in the classification proposed by the Inspector-General of Forests may be introduced with advantage. Frequent changes in the forms of accounts are no doubt undesirable, but those now suggested are simple, and serve the important purpose of exhibiting separately, as far as possible, the receipts and charges under the two systems of working Forests, *i.e.*, (1), by departmental agency, and (2), by issuing permits and licenses to private individuals to cut and remove timber and firewood on payment of seigniorage.

3. The material changes proposed are briefly as follow :—

I. Receipts on account of forest minor produce and the charges connected therewith have hitherto been respectively shown in the lump, no distinction between produce collected by Departmental agency and under the License system having been observed. It is now proposed to exhibit the receipts and charges under the two systems separately as is done in the case of timber and firewood.

The change is certainly an improvement.

II. At present, timber and bamboos are shown under one head. In future, bamboos are to be shown separately. This the Board consider necessary. Timber and bamboos are totally distinct classes of forest produce, and the quantities

*Proceedings of the Madras Government, Revenue Department,
24th March 1876.*

of each cannot be conveniently shown in the annual reports and expressed by one and the same denomination.

III. Under Receipts, the minor head "Refunds" under Miscellaneous is proposed to be struck out. The Conservator thinks that the heading ought to be retained, but the Board do not concur. Sums falling under that head, which are generally small, can be shown under "Other Sources."

- (1.) For Timber and Wood Operations.
- (2.) For Other Purposes.

IV. It is proposed* to abolish the sub-heads under "Plant and Tools." The change appears advisable.

V. Under Charges, a new head, "Charges on other revenue," is opened. This appears necessary.

VI. Under cost of Departmental cattle, the sub-head "Hire of Stock" is omitted. The Conservator objects to this, and observes that there is nothing to show the charges on account of live and dead stock for Plantation and Fuel reserves. The Board think that the sub-head "Hire of Stock" is unnecessary, as the amount can be debited amongst other charges to the work for which the stock was hired, a separate head not being required.

The purchase of live and dead stock, however, is a charge of a somewhat different character; the purchase partakes of the nature of an investment of capital, not a working charge, and it should not therefore be mixed up with the ordinary working charges; moreover, stock purchased for one purpose is often used for other purposes afterwards. On these grounds probably the charges on account of purchased stock have been treated differently from those on account of hire of stock and a separate head opened for them. In the special statements of plantations and reserves, however, forwarded with the annual report, the cost of stock debitable to each should be estimated and shown—a course which should also be followed in regard to the expenditure incurred on account of general establishments.

VII. The sub-heads noted in the margin under Item IV.-1 of the existing classification are to be done away with and the amounts of the items shown under "Other Works of Improvement." There is no objection to this change.

- (1.) Fencing and Enclosing.
- (2.) Reboisement and Restoration of denuded areas.

- (1.) Formation.
- (2.) Protection from Fire.
- (3.) Improvement and Conservation.
- (4.) Fencing and Enclosing.

VIII. Instead of the four sub-heads noted in the margin under Plantations, &c., IV.-2, the two following heads are proposed; they appear quite sufficient:—

- (1.) Formation.
- (2.) Maintenance.

Extension is included in the former, but could be shown separately if thought desirable.

4. The other changes proposed are mostly verbal, or are merely alterations of a minor into a major head and *vice versa* and call for no remark.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

*Proceedings of the Madras Government, Revenue Department,
24th March 1876.*

No. 241.

ORDER THEREON, 24th March 1876, No. 417.

Forests, No. 19.

ORDERED to be forwarded to the Government of India with reference to their letter, dated 5th February 1876, No. 2/100.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.

Erd. A. S. Rodgers.

Office of Conservator of Forests
Head Quarters

Dumrao Cotacambund, 25th February/76

N^o 266

From,

St. Colonel R. H. Beddome
Conservator of Forests

To, C. A. Gatton Esq.,

Secretary to the Board of Revenue

Sir, With reference to the Proceedings

of Government dated 17th February

1876, N^o 446 and the Board's docket

thereon I have the honor to inform

you that I think that the existing

classification of the Budget headings

is quite sufficient and not be disturbed

as the constant changes which have

taken place of late years in the classi-

fication is most perplexing to our

Divisional and Range Officers,

who

Bolt. of 1876

REVENUE.

THE BOARD OF REVENUE.

Dated March, 24th.

Sd/-

Encl.

G.O., 24th March 1876, No. 417.

MARCH.

No. 240-241.

Classification of the Forest Budget Heads.
Ordering to forward to the Government of India
Proceedings of the Board of Revenue approving
generally of the proposed changes in the present

who have to compile the accounts
and to the Officers of the Revenue
Department who have to receive
our Revenue and carry it to its
proper head.

2. This was, I also learn
from Captain Campbell Walker,
the feeling of the Committee of Con-
servators on this subject at the
recent Simla conference.

3. I think no change whatever
should be made in the classifica-
tion, but if it be decided that it
should, for the sake of uniformity,
that now proposed by Mr Brandis,
with the slight modifications noted
below

below, appears unobjectionable.

A sub-head should be opened
under V "Miscellaneous Receipts"
to exhibit all refunds to the Depart-
ment of Charges overpaid or receipts
erroneously credited to "Land
Revenue" or "Jungle Conservancy".

There is no sub-head for hire
of stock. The revised sub-heads
under V do not specify the charges
incurred on account of live or
dead stock for "Plantation" or
"Fuel Reserve".

After the word "formation"
under VIII the word "extension" should
be added.

I have &c
(Signed) R. H. Beddome
Lt. Col.

Conservator of Forests -
(True Copy)

W. C. C.
As Secretary

Revenue Department

Proceedings of the Board of Revenue.

Dated 14th March 1876.

No. 736, Forest Dept.

Read letter from the Conservator of Forests, dated 25 February 1876, No: 266, informing that the existing classification of the Budget headings is quite sufficient.

Submitted to Government with reference to G. O. dated 17 February 1876, No: 446.

2. The Board are of opinion that the changes in the classification proposed by the Inspector General of Forests, may be introduced with advantage. Frequent changes in the forms of accounts are

Enclosure in Proceed-
ings of the Board of
Revenue to the Secretary
to Government, P.O.
dated 14th March 1876,

No. 10999/76

Copy of letter from the
Conservator of Forests
dated 25th Feb 1876, No. 266,
informing that the
existing classification
of the Budget headings
is quite sufficient.

2024 March 1876 No. 446

no doubt, undesirable, but those now suggested are simple, and serve the important purpose of inhibiting separately, as far as possible, the receipts and charges under the two systems of working Forests i.e. (1) By departmental Agency (2) By issuing permits and licenses to private individuals to cut and remove timber and firewood on payment of royalties.

The material changes proposed are briefly as follows:

I. Receipts on account of Forest minor produce and the charges connected therewith have hitherto

been respectively shown in the lump, no distinction between produce collected by Departmental Agency and under the license system having been observed. It is now proposed to inhibit the receipts and charges under the two systems separately as is done in the case of timber and firewood.

The change is certainly an improvement.

II. At present, timber and bamboos are shown under one head. In future bamboos are to be shown separately. This the Board considers necessary

Timber and bamboo are totally distinct classes of forest produce and the quantities of each cannot be conveniently shown in the annual reports and expressed by one and the same denomination.

III. Under receipts, the minor head "repairs" under miscellaneous is proposed to be struck out. The Conservator thinks that the heading ought to be retained but the Board do not concur. Sums falling under that head which are generally small

can be shown under "Other Sources".

IV. It is proposed to abolish the
* (1) For timber and wood operations. Sub heads under
(2) For other purposes.

"Plant and Tools": the change appears advisable.

V. Under charges, a new head "charges on other revenue" is opened. This appears necessary.

VI. Under cost of Departmental cattle, the sub head "Hire of Stock" is omitted. The Conservator objects to this and observes that there is nothing to show the charges on account of live and dead stock for Plantation and Fuel reserves. The Board

think that the sub-head
"Hire of Stock" is unnecessary
as the amount can be debited
amongst other charges to the
work for which the stock was
hired, a separate head not being
required.

The purchase of live and dead
Stock however is a charge of a
somewhat different character;
the purchase partakes of the
nature of an investment of
capital, not a working charge
and it should not therefore
be mixed up with the ordinary

working charges; moreover the
stock purchased for one purpose
is often used for other purposes
afterwards. On these grounds
probably the charges on account
of purchased stock have been
treated differently from those
on account of hire of stock
and a separate head opened
for them. In the special state-
ments of Plantations and
reserves however, forwarded with
the annual report, the cost of
Stock debitable to each should
be estimated and shown, as
concessions which should also be

Followed in regard to the expenditures incurred on account of general Establishments.

VII. The sub. heads noted in the

margin under item 1. Fencing & Enclosing.

IV (1) of the existing 2. Reboisement and reclamation of denuded areas.

classification are to be done away

with, and the amounts of the

items shown under "Other works

of improvement". There is no

objection to this change.

VIII. Instead of the 4 sub heads

noted in the margin (1) Formation

under Plantations, No. (2) Protection from fire

IV.2, the two following (3) Improvement and conservation

heads are proposed. They (4) Fencing and enclosing

appear quite sufficient.

(1) Formation

(2) Maintenance.

Extensive is included in the former but could be shown separately if thought desirable.

4. The other changes proposed are mostly verbal, or are merely alterations of a minor into a major head and vice versa and call for no remark.

(True Subst.)

S. *W. C. C.*
Sg. Secretary

The Secretary to Government,
Revenue Department, with
copy of Conservator's letter.

L. J. M.

1017 20th 1905 2446 mi

Reserve 1876 Sept

No 1099

Proceedings of the
Board of Trustees

Dated 14 March 1876

March 14 — " — "
Dec 15 — " — "

No 447-24 March 1876

Submitting
to the Convention
letter, with the remark
that the original change
in the classification of
many herpetological units
advantage.

with the

No 417

Ordered to be forwarded to the
Gov. of Iowa with reference to
their letter of 5 Feb 1876 No 500

14 To the Board of Trustees

24 March 1876

6.5.76

C 18 March 1876, No 20.