

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 4990

DATED 22nd Sept 1897

[Despatch Abstract]

Requesting the Board of Rev. to report at an early date as far as figures are available at present, the amount of revenue denied from certain items referred to in B.P. No 268 dt 5-7-97 on the credit of revenue realised by L.R. Officers from their on hand since the issue of B.P. Forest No 594 dt 20 Oct 95.

C.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

[illegible]

CURRENT No.



Secy
 f.v.
 68
 Read in no 6079 P
 Order Min no 4990 d/22 Sept 91
 From
 The Secretary to the Commission
 of Land Revenue
 Board of Revenue

The Board is requested to report ^{at an early date} as far as figures are available ^{at present} No. 268
What ~~revenue~~ amount of revenue
has been ~~to~~ derived from the items
numbered (3), (4), & (5) in para
4 of its Progs read above during
~~the last two years for which~~
~~figures~~ since the issue of
B.P. Forest no 584 of 8th Oct 95

Dated 5 July 1897
Received
Registered
Enclosures
Spare copies

Dated 5 July 1877
Received
Registered
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SUBJECT.

Issuing instructions
to Collrs. re: the determi-
nation of the demand on
such items of forest
revenue as are realized
by the officers of the
Prov. Govt. &c.

18th Bd L.R. 950
 21.9.97
 22.9.97
 Dec. 28-9-97

visit. No definite information is available
in this office. The Board estimated
that the ruling as to actual supervision
(Feb. 4,

(before it was circumvented) would cost the
 Yorkst Sept 15 Rs 20 + 112 000 or 262 800
 the 1st 2nd 3rd 4th 5th 6th 7th 8th 9th 10th 11th 12th 13th 14th 15th 16th 17th 18th 19th 20th 21st 22nd 23rd 24th 25th 26th 27th 28th 29th 30th 31st 32nd 33rd 34th 35th 36th 37th 38th 39th 40th 41st 42nd 43rd 44th 45th 46th 47th 48th 49th 50th 51st 52nd 53rd 54th 55th 56th 57th 58th 59th 60th 61st 62nd 63rd 64th 65th 66th 67th 68th 69th 70th 71st 72nd 73rd 74th 75th 76th 77th 78th 79th 80th 81st 82nd 83rd 84th 85th 86th 87th 88th 89th 90th 91st 92nd 93rd 94th 95th 96th 97th 98th 99th 100th 101st 102nd 103rd 104th 105th 106th 107th 108th 109th 110th 111th 112th 113th 114th 115th 116th 117th 118th 119th 120th 121st 122nd 123rd 124th 125th 126th 127th 128th 129th 130th 131st 132nd 133rd 134th 135th 136th 137th 138th 139th 140th 141st 142nd 143rd 144th 145th 146th 147th 148th 149th 150th 151st 152nd 153rd 154th 155th 156th 157th 158th 159th 160th 161st 162nd 163rd 164th 165th 166th 167th 168th 169th 170th 171st 172nd 173rd 174th 175th 176th 177th 178th 179th 180th 181st 182nd 183rd 184th 185th 186th 187th 188th 189th 190th 191st 192nd 193rd 194th 195th 196th 197th 198th 199th 200th 201st 202nd 203rd 204th 205th 206th 207th 208th 209th 210th 211th 212th 213th 214th 215th 216th 217th 218th 219th 220th 221st 222nd 223rd 224th 225th 226th 227th 228th 229th 230th 231st 232nd 233rd 234th 235th 236th 237th 238th 239th 240th 241st 242nd 243rd 244th 245th 246th 247th 248th 249th 250th 251st 252nd 253rd 254th 255th 256th 257th 258th 259th 260th 261st 262nd 263rd 264th 265th 266th 267th 268th 269th 270th 271st 272nd 273rd 274th 275th 276th 277th 278th 279th 280th 281st 282nd 283rd 284th 285th 286th 287th 288th 289th 290th 291st 292nd 293rd 294th 295th 296th 297th 298th 299th 300th 301st 302nd 303rd 304th 305th 306th 307th 308th 309th 310th 311th 312th 313th 314th 315th 316th 317th 318th 319th 320th 321st 322nd 323rd 324th 325th 326th 327th 328th 329th 330th 331st 332nd 333rd 334th 335th 336th 337th 338th 339th 340th 341st 342nd 343rd 344th 345th 346th 347th 348th 349th 350th 351st 352nd 353rd 354th 355th 356th 357th 358th 359th 360th 361st 362nd 363rd 364th 365th 366th 367th 368th 369th 370th 371st 372nd 373rd 374th 375th 376th 377th 378th 379th 380th 381st 382nd 383rd 384th 385th 386th 387th 388th 389th 390th 391st 392nd 393rd 394th 395th 396th 397th 398th 399th 400th 401st 402nd 403rd 404th 405th 406th 407th 408th 409th 410th 411th 412th 413th 414th 415th 416th 417th 418th 419th 420th 421st 422nd 423rd 424th 425th 426th 427th 428th 429th 430th 431st 432nd 433rd 434th 435th 436th 437th 438th 439th 440th 441st 442nd 443rd 444th 445th 446th 447th 448th 449th 450th 451st 452nd 453rd 454th 455th 456th 457th 458th 459th 460th 461st 462nd 463rd 464th 465th 466th 467th 468th 469th 470th 471st 472nd 473rd 474th 475th 476th 477th 478th 479th 480th 481st 482nd 483rd 484th 485th 486th 487th 488th 489th 490th 491st 492nd 493rd 494th 495th 496th 497th 498th 499th 500th 501st 502nd 503rd 504th 505th 506th 507th 508th 509th 510th 511th 512th 513th 514th 515th 516th 517th 518th 519th 520th 521st 522nd 523rd 524th 525th 526th 527th 528th 529th 530th 531st 532nd 533rd 534th 535th 536th 537th 538th 539th 540th 541st 542nd 543rd 544th 545th 546th 547th 548th 549th 550th 551st 552nd 553rd 554th 555th 556th 557th 558th 559th 560th 561st 562nd 563rd 564th 565th 566th 567th 568th 569th 570th 571st 572nd 573rd 574th 575th 576th 577th 578th 579th 580th 581st 582nd 583rd 584th 585th 586th 587th 588th 589th 590th 591st 592nd 593rd 594th 595th 596th 597th 598th 599th 600th 601st 602nd 603rd 604th 605th 606th 607th 608th 609th 610th 611th 612th 613th 614th 615th 616th 617th 618th 619th 620th 621st 622nd 623rd 624th 625th 626th 627th 628th 629th 630th 631st 632nd 633rd 634th 635th 636th 637th 638th 639th 640th 641st 642nd 643rd 644th 645th 646th 647th 648th 649th 650th 651st 652nd 653rd 654th 655th 656th 657th 658th 659th 660th 661st 662nd 663rd 664th 665th 666th 667th 668th 669th 670th 671st 672nd 673rd 674th 675th 676th 677th 678th 679th 680th 681st 682nd 683rd 684th 685th 686th 687th 688th 689th 690th 691st 692nd 693rd 694th 695th 696th 697th 698th 699th 700th 701st 702nd 703rd 704th 705th 706th 707th 708th 709th 710th 711th 712th 713th 714th 715th 716th 717th 718th 719th 720th 721st 722nd 723rd 724th 725th 726th 727th 728th 729th 730th 731st 732nd 733rd 734th 735th 736th 737th 738th 739th 740th 741st 742nd 743rd 744th 745th 746th 747th 748th 749th 750th 751st 752nd 753rd 754th 755th 756th 757th 758th 759th 760th 761st 762nd 763rd 764th 765th 766th 767th 768th 769th 770th 771st 772nd 773rd 774th 775th 776th 777th 778th 779th 780th 781st 782nd 783rd 784th 785th 786th 787th 788th 789th 790th 791st 792nd 793rd 794th 795th 796th 797th 798th 799th 800th 801st 802nd 803rd 804th 805th 806th 807th 808th 809th 810th 811th 812th 813th 814th 815th 816th 817th 818th 819th 820th 821st 822nd 823rd 824th 825th 826th 827th 828th 829th 830th 831st

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed July rd.

Proceedings, Forest No. 268, 5th July 1897.

JULY.

Issuing certain instructions to Collectors as to how the demand under such items of forest revenue as are realized by the officers of the Revenue Department should be determined and exhibited in the village and taluk accounts and how the collection thereof should be watched by them.

PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

READ—the following letter from A. C. TATE, Esq., Acting Collector of Cuddapah, to the Secretary to the Commissioners of Land Revenue, dated 21st December 1895, Ref. on Cur. No. 4619-Ver. :—

In Board's Proceedings, No. 225, dated 1st June 1894, certain forms and registers were prescribed to provide means for the effectual supervision and check of all items of tree revenue to be credited to "Land Revenue." It was also remarked in paragraph 1 of the above Proceedings that the question of adopting some means of checking the demand and collection of the items of tree revenue to be credited to "Forests" will be considered in the Forest branch; but no orders appear to have yet been issued on this subject.

2. Under the recent orders communicated in Board's Proceedings, Forest No. 594, dated 8th October 1895, embodied in Board's Proceedings (Revenue Settlement), No. 343, dated 30th October 1895, the only item of tree revenue that will be henceforth credited to Land Revenue is tree-tax, which is not dealt with by means of the forms and registers prescribed in Board's Proceedings, No. 225, dated 1st June 1894. As, however, the Land Revenue officers will still continue to collect the items of revenue that are now to go to "Forests," the forms and registers already prescribed may be used by Revenue Inspectors and Taluk officers in connection with such items; and I have the honour, therefore, to suggest the modification of the orders contained in paragraph 2 of Board's Proceedings, No. 225, dated 1st June 1894.

Read—Board's Proceedings, Forest Mis. No. 1739, recording Board's Proceedings, No. 343, Revenue Settlement, dated 30th October 1895, and reference thereon dated 8th December 1895.

Read—the following letter from C. BENSON, Esq., M.R.A.C., Deputy Director of Land Records and Agriculture, Madras, to the Secretary to the Commissioners of Land Revenue, dated 6th January 1896, No. 3-L.R. :—

In reply to the Board's Reference on its G.R. No. 2782 of 1895, I have the honour to report as follows.

2. In Government Order, No. 347, Revenue, dated 18th July 1893, the Government laid it down that only such revenue as is derived from produce over which the Forest department exercises actual control should be credited to "Forests," and in Board's Proceedings, Forest No. 594, dated 8th October 1895, the Board decided that control over all unreserved areas from which any appreciable forest produce is obtained shall be exercised by the Forest department, subject to the proviso insisted on in Government Order, No. 489, Revenue, dated 9th July 1894, that the growth on village sites and on other areas which are distinctly village porambokes is to be removed from the control of the Forest department.

3. The effect of this order would be to require that collections of revenue on account of the produce of trees, other than those on village porambokes, should be credited to Forests; realizations on account of produce from the latter being credited to Land Revenue. It will be at once apparent that it is practically impossible to issue any simple and easily understood order which would secure this being given effect to.

4. It may be regarded as axiomatic that with such enormous staff of the class of our karnams, every possible complication in accounting is to be avoided. It is also, I believe, a fact that though in theory every payee when making a payment may demand that the amount paid should be credited to a particular head of account, in practice how these collections are credited depends on the sweet will and perspicuity of the karnam, who in practice often never sees the payee and is only informed by the monigar that a particular person has paid in a certain sum of money on his or some other person's account. It necessarily follows that the more heads of account under which collections must be ledgered, the more frequent the mistakes, and the more troublesome and laborious the work of making the necessary adjustments at the end of the year when the accounts are closed and balanced.

5. The simplest plan of dealing with collections made by the village officers in satisfaction of demands on account of tree produce would therefore be to make no attempt to differentiate between them and collections on account of Land Revenue as collections, but to distribute from the gross collections of the taluk or district at the end of the year such a proportion of the demand of the year for such revenue as the percentage of the gross collections might bear to the gross demand for the year under all items in the manner in which local cesses are distributed. This even would scarcely be necessary and it would probably matter little, except theoretically if Forests were given credit from the gross collections for an amount equal to the gross demand for all tree produce that might appear in the village accounts. This plan would avoid an infinity of labour and worry and secure a practically just allocation of the revenue. So far as I understand the case, it is only for budget purposes that any differentiation is required and having in view the enormous labour which the ledgering of collections under a variety of different sub-heads entails on the village and taluk establishments, it will surely suffice, for practical purposes, if the amount to be credited to forests is determined on as suggested.

6. Even if the plan suggested above be acceptable, and still more so if it is not, I venture to submit that the ruling conveyed in Government Order, No. 647, Revenue, dated 11th July 1893, should be reconsidered for the very practical reason that it demands that the karnam should allot collections, perhaps from one and the same individuals, in part to Land Revenue and in part to Forests, according as the produce paid for was obtained from land in village porambokes or on other land, it may be, adjoining. So far as I am aware the amount of revenue that would be concerned must be very small, and it would be cheaper to credit the whole to Forests than to attempt to effect the allocation of the actual collections.

7. In writing as above, I have regarded it as a necessity of book-keeping that the whole of the moneys received by the monigars and entered in their day books, village account No. 13, should be ledgered properly in No. 14, and that it is necessary to summarize in village account No. 12 the particulars justifying the collections. At present the latter—particulars of miscellaneous items of revenue derived from trees and tree produce—are in part shown in village account No. 2-C and in part in No. 7, but the manual instructions are incomplete, and do not refer to the items very clearly. In a separate report in connection with the revision of the manuals, I am dealing with this matter, and pending the issue of orders on the points urged in paragraphs 5 and 6 above, I can only suggest that an extra column be added in all the village and taluk demand and collection accounts for Forest revenue; in fact, that the system suspended by Board's Proceedings (Settlement), No. 434 of 1893, be reverted to for the present.

Read—the following letter from G. STOKES, Esq., Collector of Tanjore, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 25th January 1896, Ref. on Cur. No. 3356-Ver. :—

Referring to the instructions issued in Board's Proceedings, No. 343 (Settlement), dated 30th October 1895, I have the honour to state that I have issued instructions to Tahsildars that item 6 of jamabandi statement No. 5 should hereafter be "Revenue

derived from trees on unreserved lands held on tree pattas," and request that my instructions may be approved.

2. I also request orders if the instructions are to be given effect to from the beginning of the current fasli, or only from the date they are communicated to Tahsildars. In the former cases, amounts credited to "Land Revenue" on account of the sale of trees on waste and poramboke lands from June 1895 should now be transferred to "Forest" in the treasury accounts sent to the Accountant-General.

Endorsement by M.R.Ry. P. RAJARATNA MUDALIAR, Secretary to the Board of Revenue (Revenue Settlement, Land Records and Agriculture), dated 31st January 1896.

Transferred to the Land Revenue Department, with reference to the suggestions made by the Deputy Director, Land Records, in his letter, dated 6th January 1896, No. 3.

Read—also letters from the Collector of Cuddapah requesting the issue of early orders on his letter, dated 21st December 1895, Ref. on Cur. No. 4619-Ver.

RESOLUTION—Forest No. 268, dated 5th July 1897.

The papers read above relate to the question how the demand under such items of forest revenue as are realised by the officers of the Revenue Department should be determined and exhibited in the village and taluk accounts and how the collection thereof should be watched by them.

2. In its Proceedings, No. 318, dated 26th June 1889, and No. 499, dated 28th October 1889, the Board in the Settlement Department ruled that Land Revenue officers should exercise the necessary control over the collection of forest revenue by exhibiting the demand, collection and balance thereof in certain village and taluk accounts. Orders were, however, subsequently issued (in Board's Proceedings, Forest No. 638, dated 31st August 1893), to the effect that only such revenue as was derived from forest produce on unreserved lands over which the Forest Department exercised actual supervision was to be credited to "Forests." The Board, thereupon, informed Collectors that as no portion of the forest revenue would thereafter have to be collected by village officers, there was no longer any necessity to exhibit such revenue in the village and taluk accounts (*vide* Board's Proceedings, Settlement No. 434, dated 26th October 1893). Revised instructions were subsequently issued in Board's Proceedings, Forest No. 594, dated 8th October 1895, directing that the control over all unreserved areas, from which any appreciable forest produce is obtained, should be exercised by the District Forest-officer, whether the lands in question are under the direct control of the subordinate Forest-officers or of the village officers acting under the orders of Tahsildars. The Board in the Settlement Department recorded this Proceedings with the remark that the orders contained in its Proceedings, No. 434, dated 26th October 1893, were superseded thereby; and it has to be considered how the several items of tree revenue realised by Revenue officers should be shown in the village and taluk accounts.

3. Before dealing with the question of exhibiting the revenue in the village and taluk accounts, it has to be considered by whom the demand under such items of tree revenue as have to be collected by village and taluk officers under the supervision of the District Forest-officer should be settled and how the collections thereof should be watched.

4. Revenue from trees and from minor produce on unoccupied lands other than reserved forests and reserved lands falls generally under the following heads:—

(1) Tax on trees held on patta which stand on unreserved lands and sale-proceeds of such trees as have withered or have been blown down or cut in cases where the tree patta conveys only a right to the usufruct.

(2) Revenue from trees on village poramboke (other than those held on patta, including sale-proceeds of withered trees and windfalls)

(3) Sale-proceeds of the usufruct of toddy-yielding and other fruit trees and of the right to gather the minor produce on unreserved lands such as the *avaram* shrub, tangedu bark, grass, &c.

(4) Sale-proceeds of withered trees and windfalls on unreserved land other than those held on patta.

(5) Value of trees standing on lands assigned on darkhast.

5. Under the instructions issued in Board's Proceedings, Forest No. 594, dated 8th October 1895, and Forest No. 671, dated 6th December 1895, items (1) and (2) will, as a general rule, be credited to "Land Revenue" and the remaining three items to "Forests." The main principle which should, in the Board's opinion, be observed in dealing with these items is that the District Forest-officer should have an opportunity of perusing the sale lists in the case of items (3) and (4) and seeing that the trees and minor produce sold or leased out have fetched their proper value, and that, in the case of item (5), the valuation of trees has been correctly made. The demand will thus be fixed by the District Forest-officer in each case, while the work of bringing the entire demand under all the three items (3-5) to account and of collecting the same will be left entirely in the hands of Revenue officers.

6. Firstly, as regards the determination of the demand, the officers conducting the auction-sales of trees and of other forest produce (items 3 and 4) should submit the sale lists to the District Forest-officer for confirmation either directly or through the Forest Rangers, the District Forest-officer returning the papers through the Tahsildar in view to enable him to watch the collection of the sums due. The statement showing the valuation of trees made by Revenue Inspectors (item 5) should also be submitted to the District Forest-officer for approval and be similarly returned by him through the Tahsildar. For this purpose the forms of counterfoil books A and B prescribed in Board's Proceedings, No. 225, dated 1st June 1894, may be adopted as amplified in the appendix.

7. Next, as regards the realisation of the demand, the sale lists or the statement of valuation of trees returned by the District Forest-officer with his endorsement on the foil in Appendix B should be forwarded to the Revenue Inspector or village officer concerned with instructions to levy the amounts therein specified together with the cesses, if any, chargeable thereon. The necessary entries in the counterfoil in Appendix A should be made before the foils are so forwarded. As the sale-proceeds of dead and blown-down trees cannot be realised by coercive process under Act II of 1864, the village officers should not permit the removal of the trees until the purchase money has been paid. The case is, however, different with the rent payable for the usufruct of trees and minor produce which may, in case of default, be recovered under the Act. After the amount shown in the foil has been recovered, the foil should be returned to the taluk office along with the remittance in which the collections are included. It should then be attached to the corresponding counterfoil in Appendix A in which particulars regarding the credits of the collections should also be noted.

8. It remains to be considered how the demand and collections of these items should be accounted for. The Deputy Director of Land Records, who was consulted on the subject, suggests that in view to save the village officers the trouble of entering the collections made from ryots under several heads of account and to avoid the mistakes and the adjustments at the end of the year necessitated by such a method, the collections of forest revenue made by village officers should, like the collections of cesses in ryotwar villages, be grouped with the land revenue receipts in the village accounts and that the gross collections of the taluk or district under all the heads, Land Revenue, cesses and Forests, should be distributed among them in proportion to the demand under the several heads. He adds that as a simpler course, forests may be given credit from the gross collections for an amount equal to the gross demand of

forest revenue that might appear in the village accounts. The Board considers that under the system of fixing and realizing the demand of forest revenue which is sketch out in paragraphs 5 to 7 above, there will be little room for the complications and adjustments apprehended by the Deputy Director. In the first place, the determination of the portions of the demand due from the same individual on account of land revenue and Forests is not left to the village officers; for the foils with reference to which the collections of forest revenue have to be made show the demand due under that head. As regards collections, they will generally have to be made from a few individuals only and will moreover be spread over the whole year, and are not likely to be mixed up with payments of land revenue and cesses. Besides, the adjustments at present made at the end of the year in the village and taluk accounts are generally necessitated by the changes due to darkhasts, relinquishments and transfers; and these causes do not exist in the case of items of forest revenue, as they are payable only by the persons in whose favour the leases are granted or to whom the trees are sold. The number of cases in which payments made by the same individual will have to be apportioned by the village officers between Land Revenue and Forests will be very much smaller than those in which they had to distribute collections between Land Revenue and Cesses before the introduction of the present forms of village and taluk accounts. Moreover, there is not necessarily the same connection between Land Revenue and Forests as there is between Land Revenue and Cesses which bear a fixed proportion to each other. The Board does not, therefore, consider it necessary to adopt the system of distribution recommended by the Deputy Director. The other course proposed by him would involve an unnecessary sacrifice of land revenue, when any portion of the forest demand became irrecoverable.

9. It thus becomes necessary to revert to the system superseded by Board's Proceedings, dated 26th October 1893, No. 434, Settlement, under which forest revenue was exhibited in village accounts Nos. 7, 10, 12, 13, 14, 15 and 16 and in the taluk accounts Nos. 11, 12, 15 and 17—vide Board's Proceedings, dated 28th October 1889, No. 499, Settlement. The following modifications should, however, be made in the instructions formerly in force:—

The inclusion of forest revenue in taluk account No. 17 (showing the monthly demand, collection and balance) seems to be unnecessary as the monthly check over the collections may well be exercised by the Tahsildar with the help of the entries in the counterfoil books referred to above and in village account No. 16.

The demand and collections should be recorded not in a single column as directed in the Board's Proceedings, dated 10th January 1888, No. 9, Settlement, but under the two heads "value of trees" and "rent on leases of usufruct of trees and minor produce"; for the former item is not liable to cesses and is moreover not realisable by coercive process under Act II of 1864 and should not, therefore, be merged with the rent of trees and minor produce in village account No. 16.

In village account No. 15, the numbers on the foils with reference to which the collections of forest revenue are made should be noted at foot together with particulars, where ascertainable from the foils, of amounts realised by the sale of (a) timber, (b) firewood and charcoal, (c) bamboos, (d) grazing and fodder grass and (e) other minor produce.

The totals of the postings made from these accounts in the taluk cash chitta should be submitted to the District Forest-officer for information at the end of every month.

10. Under the above procedure, the monthly and the annual demand, collection and balance of forest revenue realised by Revenue officers will be completely recorded in the village accounts. But, at the end of the year, the Tahsildar will have to see that the entire demand and collections of forest revenue have been fully and correctly brought to account by the village officers and this can only be done by tabulating the amounts due according to the counterfoil books and posting the same in the taluk accounts Nos. 11, 12 and 15 and by comparing the demand and collections recorded in taluk No. 15 with those shown in the corresponding village account (No. 14). If on the completion of the comparison and reconciliation of the village and taluk annual

demand, collection and balance accounts (Nos. 14 and 15), it is found that there are y excess collections of land revenue to the credit of persons from whom any forest revenue is due, the necessary transfers should be made from the former to the latter head in the treasury accounts (the same being intimated simultaneously to the District Forest-officer) and the balances in village account No. 14 and taluk account No. 15 corrected accordingly. Statements of the arrears due from each individual at the end of the fasli should then be obtained by the Tahsildar from the village officers in view to prompt steps being taken to realise the same. A consolidated demand, collection and balance statement for the whole taluk as made out from taluk account No. 15 should also be submitted to the District Forest-officer for information.

11. The above instructions, which should be given effect to from fasli 1307, are of a general character and indicate the outlines of the system to be adopted in the matter of determining and exhibiting the demand of and credits to forest revenue; they may be supplemented or modified by such special rules as may be called for by any local exigencies. Application may be made for the entertainment of special forest clerks in taluks where a large forest revenue is realized through the agency of Land Revenue officials and where much additional work will, in consequence, devolve on the Taluk establishments.

12. With reference to his letter of the 25th January 1896 read above, the Collector of Tanjore will be informed that the description of item 6 of Jamabandi Statement No. 5 proposed by him should be amplified by the addition of the words "and from all trees on village poramboke."

(True Copy and Extract.)

M. M. M. M.
Acting Secretary.

To all Collectors (Divisional officers, Tahsildars, District Forest-officers and Deputy Tahsildars).
„ Conservators of Forests.
„ the Secretary to Government, Revenue Department. ✓
„ the Settlement Department.
„ the Land Revenue Section.

Exd. P. Seetharam.

APPENDIX A.

COUNTERFOIL book to be maintained in Taluk offices.

No. _____

Date _____

To the Revenue Inspector,*

Range.

The Revenue Inspector is directed to value the tree or minor produce specified below and report the result in the prescribed form :—

1. Village.
2. Survey No.
3. Kind of trees.
4. Number of trees.
5. Estimated quantity in head loads or cart loads (in the case of sale of trees).
6. Period of lease (in the case of sale of usufruct of trees or minor produce).
7. Date of District Forest-officer's order sanctioning or approving the sale or valuation.
8. Amount of value rent or sale-proceeds.
9. Amount of cesses leviable, if any.
10. Date of order issued to the Revenue Inspector or village officers to collect the same.
11. Date of credit in the treasury.
12. Amount credited in the treasury.

* When addressing an officer other than a Revenue Inspector, the name of such other officer should be substituted.

Tahsildar.

* When addressing an officer other than a Revenue Inspector, the name of such other officer should be substituted.

APPENDIX B.

COUNTERFOIL book to be maintained by the Revenue Inspector.

No. _____
Date _____
From _____

To the Revenue Inspector.

Range.

The usufruct of trees or minor produce specified in Tahsildar's order No. _____ have been valued by me on _____ dated _____

with the following result :—

Village.	Survey number or numbers.	Kind of trees.	Number of trees.	Girth in feet and inches or period of lease.	Estimated contents in cart-loads or estimated quantity of produce and rent realized in preceding year.	Estimated value or highest bid.

Total value or amount
Cesses, if any, leviable thereon

NOTE.—(1) Where the report is made by an officer other than a Revenue Inspector, the name of such other officer should be substituted.
(2) In the case of sales of trees, tree produce or other minor produce the sale list should be attached to the form and submitted to the District Forest-officer.

No. _____
Date _____
From _____

To the Revenue Inspector.

The usufruct of trees or minor produce specified in Tahsildar's order No. _____ have been valued by me on _____ dated _____

with the following result :—

Village.	Survey number or numbers.	Kind of trees.	Number of trees.	Girth in feet and inches or period of lease.	Estimated contents in cart-loads or estimated quantity of produce and rent realized in preceding year.	Estimated value or highest bid.

Total value or amount
Cesses, if any, leviable thereon

Remarks of the Forest Ranger, if any.
The valuation is sanctioned for Ra. _____
The sale is not sanctioned

Date _____

Date of receipt of this foil by the Tahsildar.

Date of transmission of the same to the village officer or Revenue Inspector for collection of the amount.

Date of return by the village officer or Revenue Inspector.

Date of remittance list in which the collections are included.

NOTE.—(1) Where the report is made by an officer other than a Revenue Inspector, the name of such other officer should be substituted.
(2) In the case of sales of trees, tree produce or other minor produce the sale list should be attached to the form and submitted to the District Forest-officer.

The credit of Revenue realized by L.R. Office from trees on unreserved land.

From

Mr. Howard L. R. Jeter

-1-

Refer the S.O. issues
under 1 to the H. M. S.
H. M. S.

Dated

189

Mr Hm W. J. Geo. C. S.

FOR ORDERS.

S.P. No 1347 of 5 Dec 85
D

In 1885 after a long
course of correspondence &
order this Govt. arrives at
a decision⁺ in the matter
of the credit of items of
tree revenue between
"Land Revenue" & "Forest"

The Board of Revenue drew up a list of items of such revenue which it was proposed to transfer from L.R. to "Forest" and requested the Govt of India to sanction the arrangement. The main rule which regulated these transfers appears to have been that the proceeds of trees shd be credited to L. Rev Forests, if they can be regarded as a substitute for the

+ P. l. m. above
 80. the clear
 fall (in a arain district) and
 one or three of the fore heads

1. Tree land on assessed land
 2. Tree land on unassessed land
 3. Rental or produce of trees
 4. Revenue from scattered fruit trees
 5. Trees on Warkhant land
 6. Palmyra & date trees
 7. Grass rent
 8. Sale proceeds of fallen trees
- The items total about 86,000

Land Revenue. (G.O. 15 Aug 83 No 982)

The above noted items not being such, their transfer to forests was proposed.

It may also be noted that this revenue was from trees standing on unreserved lands. All produce from reserved lands & forests was of course credited to forests.

The Govt of India in its letter No 152 F & D 23 Feb 1886 in replying to the above proposals of the Govt approved of them on the understanding that the lands on which the trees apparently thinking that the revenue was from trees on reserved lands & forests. And they went on to say that for simplicity all revenue from unreserved lands under the control of the Forest Department should also be credited to forests.

Now it will be seen that while the Govt of Madras wished to credit to "forests"

FOR ORDERS.

Letter 21st Sept 1886 No 813
F

* G.O. 10th Jan 1887 No 9

B.P. Lett No 318 d 26-6-87
B.P. Lett No 499 d 28-9-87

3 all items of revenue from trees on unreserved lands which could not be considered as a substitute for the land tax the Govt of India wished to credit to forests all items of revenue from unreserved lands under the control of the Forest Dept. The Govt accordingly pointed out to the Govt of India the difference in their views & reiterated its former proposal, stating at the same time that while the control of unreserved lands was with the L.R. Dept, the ~~control~~ control of the natural forest-produce from such lands was with the Forest Dept.

The Govt of India replied that they meant that all revenue derived from forest-produce on unreserved lands and over which produce the Forest Department exercises supervision should be credited to forests.

The Board thereupon ordered that Land Rev Officers

Phulbari in the necessary
control over the collection of
Forest Rev by exhibiting the
D.C.B. thereof in certain
village & Taluk a/c's.

In 1893 however
the question arose as to the
credit of the revenue
derived by leasing the
right to cut for tapping
tally trees standing on
Govt waste and panchayat
lands in areas in which
tally shops were sold separately
on which the Trellan
System is in force.

The Conservators cited in
the Govt of India rule
as to control and en-
titled that everything
connected with Govt trees
and their produce should
be administered by the
Collector thro' the D.F.O.
and that therefore the
item of revenue in question
should be taken to "Abkari"
or "Forest" and not to "L.R."
The Board however pointed
out that what the Govt of

unincorporated
unincorporated areas for which an
appreciable forest produce is
obtained and he actually con-
trolled by the Forest Dept. This
was a mere verbal order, which
has not effected & was not
intended to effect any change
in the control, which was &
is exercised by the land revenue
dept. The Forest Dept exercises
no actual control over any
of the items mentioned in para
4 of the No. 12, & it is not
desirable that it should. The
"counterfoils" will not give
it actual control. The
proceeds of the items No. 12 there-
fore, so far as I can see, be
credited to land revenue.
But before orders to that effect
are issued I should like to know
what amount of revenue is
involved. I remember that
in Kell on Zangpur Bark
was a very important matter

JG
19/9/99

5 India intended was an
actual & not a constructive
control of the produce of
trees. The Govt agreed with
the Board. G.O. No 647 D/18/99
A Upon this the Board in
the Belkement Department
informed Collector that as
no portion of the forest
revenue would thereafter
have to be collected by D.O.s
there was no longer any
necessity to exhibit such
revenue in the village
and Taluk accounts.

K.P. Sect 434 D/26/95
w/13/5 J

B In B.P. No 554 D/8 Oct 95
recorded in G.O. No 4417 6th
Nov 95 the Board directs
(para 4) that control over
all unreserved areas from
which any appreciable
forest produce is obtained
shall be exercised by the
D.F.O. who is the Collector's
Assistant for forest work.
It appears clear however
that the D.O.s under the
Talukdar are to look after
the forest produce & to
collect the revenue deriv-
ing from the only forest.

concerned in the matter is
the D.F.O. under whom
Superiority the V.O.S. &
Talukdar ^{are} to work
in this matter.

It is submitted that it
is very doubtful if such a
method of administration can
be rightly termed ~~working~~
~~into~~ the direct control
of the Forest Dept.

^{67176 Dec 95}
In B.P. the fiction
has been carried still
further and the Board
has ordered that the
produce from the sale
of the usufruct of loddya
yielding tree on Sant
wastis in districts where
the Talukdar system prevails
or when Shaps are sold singly.
Particular credits to forests
in all cases.

In the current the
Board proceeds to discuss
how the demand for these
items of Forest revenue
should be determined, how
it should be realized &
how accounted for.

S.O. 368 dt 27 Jan'y 1896. C

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The chief items are

(1) Sale proceeds of ~~the~~
the usufruct of loddya yielding
other fruit trees and of the
right of gathering the forest
produce on unsurveyed
lands such as the Avaram
Shrub loddya bark grass
(2) Sale proceeds of unsurveyed
trees & wood falls on
unsurveyed lands other than
those held in patta

(3) Value of trees standing
on lands assigned in Tarkhad

The instructions as to the
forms of the demand &
its realization are contained
in paras 6 & 7 of the B.P.
Particular forms & in
counterfoil are to be
used by the Rev Inspectors
which will travel between
him the Talukdar & the
D.F.O. The D.C.B. of the
these items is to be accounted
for in the Talukdar Village
accounts additional
columns being provided
for the purpose. (Paragraph
the B.P.) All this must

of extra work is to be
thrown on the shoulders
of the Rev-officers merely
to keep up the fiction
of the ^{Forest Dept.} ~~Forest Dept.~~ Contd.

It will be seen that
the whole work of actual
inspiration, selling or
leasing, collecting of
revenue etc is done by
L.R. establishments and
that it is the ~~fact~~
fact that the
completoirs are to be
sent up to the D.F.O.
that constitutes the
direct control of the
Forest Department.

Submits that matters
could be much simplified
and work & correspondence
simplified if the credits
were made to L.R. Mr.

The Talukdar could
be perfectly well be trusted
with the disposal of
the cases under all three
heads above stated. The
Jamabandi Officer of the
Dist Office sends check
a certain number of the
cases at Jamabandi not

as to bills (all in D.F. or D.O.)

inspection times

Of the days been decided
in the current to be put in
force, well might the L.R.
Remarks, as they do in para
" that application may
be made for the entertain-
ment of Special Forest
Clerks in Taluk, where
a large forest revenue
is realised by L.R. officials.

Whe
1887

There are annexed hereto.

19/9/87.

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READ AGAIN G.O. No
189

CURRENT No.

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PAPRE

N.A

As pointed out in the above note the principle which under the orders of the Govt. of India has been laid down by the Govt. and the Board is that the revenue realized from trees is to be credited to that Dept. which exercises actual supervision over its acquisition. (vide Flag. A) It needs but a very casual inspection of the present Board's proceedings to see that it lays down exactly what the Govt. of India and this Govt. said should ^{not} be ~~done~~ ^{done} and that it tries to justify its position by saying that the D.F.O. exercises control which he in fact does not exercise. It tries to give some colour to its assertions by prescribing a counterfoil book which will not work, which in fact seems to me (and I know something of village accounts) a simply ridiculous proposal and it ends up its instructions by directing that all forest revenue shall be shown in village accounts!

In fact, the D.F.O. cannot control this revenue in any way. I had under me in Salem the best D.F.O. in the Presidency. I got him D.C.B. statements from all the Tahsildars but it was impossible for him to get any check on the figures either inside or outside the Tahsildars' office. Here the Board orders that the counterfoil book is to be sent to him after each sale of a tree in order that he may see whether it is correct. How is he possibly to say unless he sees the

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in the situation

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READ AGAIN G.O. No
189

DATED

CURRENT No.

ENCLOSURES TO O. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENTS WITH DITTO.

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