(1) Number of pages 12

(2) Date of repair 3.8.87

(3) Initials of the Referencer

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.W.
~~REVENUE~~ DEPARTMENT

G.O. No. / B.P. No.	~~#39~~ 2949	Press. / Mis.
Dated	17-10-1883 / ~~18-9-1883~~	~~198~~ .

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Office Note by H. A. GASS, Esq., Deputy Conservator of Forests, in charge of Government Cinchona Plantations, to the Collector of Nilgiris, dated Ootacamund, 13th June 1883, No. 149-C :—

I beg to forward herewith the Budget Estimate of the Cinchona Plantations of the Nilgiri District for the Official year 1884-85, with explanatory note and three enclosures.

2. This is early for its submission, but I have been specially asked to prepare it before leaving the District. I should be much obliged if you would send it on to Government as early as possible, with any remarks you may wish to offer.

3. It should be stated here that in the absence of the new forms, &c., promised in paragraph 1 of G.O., No. 1955, dated 21st December 1881, the Budget Estimate has been this year again submitted in the old form.

Enclosures.

Explanatory Note to accompany the Budget Estimate of the Cinchona Plantations for the Official Year 1884-85.

1. Actuals, 1882-83—*Receipts.*—The actuals for 1882-83 amounted to Rs. 2,08,000 in round figures, as noted below :—

	Rs.	A.	P.
Value of 62,518 pounds of bark sent Home	97,684	6	0
Value of 69,611¾ pounds sold locally	1,06,396	0	1
Sale proceeds of seed plants, &c.	4,200	7	10
Miscellaneous	145	0	0
Total ...	2,08,425	13	11

The value of the bark sent Home has been calculated at the rate of Rs. 1-9-0 per pound all round, which is an average obtained from the sales of Government bark held on four different occasions in Madras, and may be accepted as the market value.

In Statements A. and B. attached, the actuals are given, first, according to market value of crop sent Home, *plus* other actual receipts ; and, second, calculated according to the Secretary of State's despatch, No. 31, dated 14th September 1882, embodied in G.O., No. 1163, dated 23rd October 1882.

The first only should be necessary, as far as the actuals of 1882-83, sanctioned budget and regular estimates for 1883-84, are concerned, for, as remarked in paragraph 12 of G.O., No. 1409, dated 14th December last, the despatch arrived too late to permit of the instructions contained in it being carried out in the preparation of the budget estimate for the current year, and as that estimate is worked out in accordance with the old system, so must the regular estimate for this year be done in the same way. However, to facilitate matters, I have prepared two statements, worked out in the two different ways, including the Budget Estimate for 1884-85.

2. Actuals, 1882-83—*Expenditure.*—The total amount expended during the year amounted to Rs. 83,351. Under *Salaries*, I have to remark that the amount shown as drawn by the Superintendent includes Rs. 1,800 drawn by me, and Rs. 514-4-7 salary drawn in March by Mr. M. A. Lawson. The Assistant Superintendent's pay appears both under Dodabetta and Naduvatam, because Mr. Rowson did not resign his appointment till 1st July 1882, and the Assistant Superintendent was then transferred from Naduvatam to Dodabetta, which arrangement has since been sanctioned in G.O., No. 1852, dated 5th May 1883. The same remark applies to the Head Overseer's pay. This was drawn first for Dodabetta, and subsequently for Naduvatam, when the change above referred to was made.

		RS.
The sanctioned grant for Assistant Superintendent's pay was	...	3,600
Actuals		3,040
Difference ...		560

This consists of Rs. 800, savings on account of reduced pay drawn by Mr. Narrainasawmy Naidu (as objection was taken to his drawing the same pay, viz., Rs. 300 a-month, as Mr. Rowson drew one hundred rupees a-month, having been regarded as a personal allowance to Mr. Rawson) less Rs. 240 drawn by him as deputation allowance in the absence of Mr. Rowson.

Head Overseer's salary—

	RS.
Sanctioned grant	2,640
Actuals	2,320
Difference ...	320

Explained as follows:—

Retrenched by the Accountant-General	240
Savings...	80
Total ...	320

The retrenchment was made on the salary of the Head Overseer, as the Accountant-General considered Rs. 30 of it to have been a personal allowance. This matter has been disposed of by Government in G.O., No. 1852, dated 5th May 1883.

Manager's pay—

	RS.
Sanctioned	1,200
Actuals	977
Difference ...	223

is due to the Acting Manager having drawn the full pay of the office for one month only, and for the remaining eleven months he drew only 80 rupees, viz.—

	RS.
His pay as Head Clerk, Forest Office	60
Deputation Allowance as Acting Manager	20

Nurseries—

Sanctioned...	5,900
Actuals	5 160
Difference ...	740

is due to less estimated sowing operations at Naduvatam.

Upkeep—

Well within the estimate, no remarks to offer.

Crop—

	RS.
Sanctioned	25,850
Actuals	20,293
Difference ...	5,557

due to a small crop having been harvested. The same remark applies to the small saving of Rs. 200 under Carriage.

The charges were, it is admitted, rather high, a fact due to increased costs, owing to difficulties in taking crop, and in transport bales having been carried by coolies instead of carts into Ootacamund for some time, while the Pykara bridge was destroyed and the roads so bad.

New Works—

	RS.
Sanctioned	9,000
Actuals	1,950
Difference ...	7,050

The actuals represent the building of chattram, sanctioned in G.O., 2nd May 1882, No. 452.

The saving is due to neither Hooker Drying Shed nor the Barbaques having been built.

Repairs—

	RS.
Sanctioned...	4,000
Actuals	5,460
Difference ...	1,460

Increase due to extensive repairs having been made to nearly every building at Naduvatam, and notably to the old drying shed which cost no less than Rs. 500.

The repairs to this last were absolutely necessary as the new sheds were hardly commenced and we had to fall back again on the old sheds, which we had hoped were discarded for ever. A further sum of Rs. 700 in addition to the original estimate was allotted by Government in the Regular Estimate of 1882-83 (*vide* G.O., 14th December 1882, No. 1409), but proved to be quite insufficient, and as the difference between that sum and Rs. 1,460 was urgently required and had to be expended, it was taken from savings under "Buildings," New Works.

3. SANCTIONED BUDGET ESTIMATE FOR 1883-84—*Receipts.*—In paragraph 5 of G.O., No. 1409, dated 14th December 1882, the sanctioned budget estimate is set down at Rs. 4,10,000. In paragraphs 8 and 31 of my Administration Report for 1882-83, I have given reasons to show why the figures above quoted are inapplicable, as they refer to the crop of bark taken in 1882-83 and not to the crop which will be taken this year, and will form the receipts of this year. In my opinion those figures should be discarded and the figures I have set down below as the regular estimate of this year substituted for them. The change must be made some time or other, and as the change in calculating receipts is now being made, I should think it advisable to make the necessary alteration to the budget estimate figures at the same time.

	RS.
The sanctioned charges for the year were	1,08,500
Deduct actuals	83,351
Difference ...	25,149

This is to be accounted for, partly by the smallness of the crop and consequent reduction under that head, partly by the fact that the sum of money, 10,000 rupees, allotted for the new Cinchona buildings does not appear in our books at all, partly because the drying-shed at Hooker was for various reasons not built and a saving of Rs. 5,000 thus effected, and lastly the saving made by not constructing the Barbaques:—

Under "*Miscellaneous*" sanctioned 1,000 rupees, whereas a sum of Rs. 2,042-11-1 is shown as expended. The details of this are as follows:—

	RS.	A.	P.
Passage money to Mr. Cross	682	0	0
Travelling Allowance to Dr. Bidie	57	14	9
Rents and taxes	180	0	0
Travelling allowance of Mr. Gass for proceeding to Madras on three occasions	460	0	0
Fixed travelling allowance of officer in charge	600	0	0
Travelling batta of Clerk and Peons, &c., ...	62	12	4
Total ...	2,042	11	1
Difference ...	1,042	11	1

The Government Orders sanctioning this expenditure are as follows:—

13th December 1881, No. 1926.
24th January 1882, No. 99.
8th December ,, No. 1381.
30th January 1883, No. 403.
10th February ,, No. 204-B.

4. REGULAR ESTIMATE, 1883-84—*Receipts.*—The regular estimate is entered at Rs. 2,40,000 as noted below:—

	RS.
1,50,000 pound of bark at Rs. 1-9-0	2,35,000
Sale-proceeds of seed plant, &c.	5,000
Total ...	2,40,000

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Judging from the first two months of the current official year, I am not inclined to think that the actuals of this year from sale-proceeds of seed, plant, &c., will exceed those of the last year. I have therefore entered only Rs 5,000 under this head in the regular estimate.

As regards crop, the harvesting was continued from the 1st April, and up to end of last month, about 10,000 pounds had been dried, and about 5,000 pounds of it packed.

	Bales.
Dodabetta	500
Wood	100
Hooker	150
Naduvatam	750
Total ..	1,500

It is expected that the crop of the year will amount altogether to 1,50,000 pounds of bark or 1,500 bales distributed over the four estates as marginally noted. This quantity agrees exactly with that proposed in the Budget Estimate for 1882-83 to be collected. I can see no reason to suppose that the quality of the bark this year will be in any way superior to that of last year, and therefore consider that a market value of Rs. 1-0-0 a pound, all round, irrespective of quality is a fair valuation to put upon it. This is accordingly done in the regular estimate and the total comes to Rs. 2,35,000, and calculated in accordance with the Secretary of State's despatch, the amount entered is Rs. 97,859, which represents the expenditure connected with the proposed crop of the year. No shipments of bark have been made this year as yet. The shipments during the year will consist of 1,50,000 pounds of bark in all, unless Government issue any orders to the contrary or regarding local sales.

It is not possible here to give the different qualities likely to be harvested and so fix the probable receipts, as so much of the crop will be taken from uprooted and coppiced trees.

5. Regular Estimate, 1883-84—*Expenditure.*—The total charges for the current year are entered at Rs. 97,800 in the regular estimate. The sanctioned grant for 1883-84 is Rs. 1,00,500, there will thus be a small saving of Rs. 2,700. The difference is made up of the saving effected on the Superintendent's pay which is entered now as Rs. 7,800, viz., Rs. 7,200 for Mr. Lawson and 600 for the Forest Officer acting as Superintendent for four months. The pay of the Assistant Superintendent is entered at Rs. 200 a month, and that of the Head Overseer at Rs. 150—*vide* G.O., No. 1852, dated 5th May 1853. No particular remarks are necessary under the other headings, as the allotments are as usual and will all be required. The amount Rs. 1,000, sanctioned for new huts at Dodabetta in paragraph 7 of G.O., No. 1409, dated 14th December 1882, will be expended. A detailed estimate is being prepared and will be furnished shortly. Rs. 1,200 sanctioned for packing presses will also be expended; a detailed estimate has been sent in.

The whole amount allotted under "Miscellaneous" has been already expended as noted below, and in fact exceeded by Rs. 51-11-0 :—

	Rs.	A.	P.
Travelling allowance of officer in charge, *vide* G.O., 30th January 1883, No. 403	200	0	0
Travelling allowance of Mr. Lawson, *vide* G.O., No. 204-B, dated 10th February 1883	241	3	0
Railway fare to Mr. Lawson	79	8	0
Establishment Travelling Allowance, *vide* G.O., No. 1926, dated 13th December 1881	31	0	0
Extraordinary repairs to the Jail, *vide* this office note to the Collector, No. 105-25-C, dated 21st May 1883	500	0	0
Total ...	1,051	11	0

The reason for this is that items are entered here, such as travelling allowances, because there is no proper heading under which to enter them.

In connection with this I may mention that I have written a separate letter on the subject of certain additional funds as—

	Rs.
(1) A water-supply for the Superintendent's Bungalow at Naduvatam	1,500
(2) Crop and Manure	1,500
(3) Repairs to Buildings, &c.	500
(4) Wire-fencing, &c.	3,000
(5) Travelling allowance	1,400
(6) Unforeseen charges	150
Total ...	8,050

which I think are necessarily required at once, and if Government are pleased to approve of my proposals, a sum of money might be allotted in the regular estimate for this year to meet the increased expenditure under the different headings in anticipation of detailed estimates.

There is no heading for travelling allowances. I presume it is intended to grant Mr. Lawson the usual allowance of 5 rupees per diem. Batta is also required for the subordinates for authorized and necessary journeys. It is, in fact, sanctioned in G.O., No. 1926, dated 13th December 1881—Rs. 1,200 is required for Mr. Lawson and about Rs. 200 for the subordinates.

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6. Budget Estimate for 1884-85—*Receipts.*—The receipts for the next official year are estimated roughly at Rs. 1,34,375 and Rs. 83,800, according to the two methods of calculations,—market value and the Secretary of State's despatch. In this case again, the average rate of Rs. 1-9-0 per pound of bark has been accepted, and it is proposed to harvest about 86,000 pounds of bark or 860 bales taken from the four estates in the proportions noted below :—

Dodabetta	510 bales.
Wood	25 ,,
Naduvatam	300 ,,
Hooker	25 ,,
Total ...	860

The crop is small as compared with that proposed for the current official year and actual crops of the last few years. The reasons for this have been set forth in paragraph 33 of my Administration Report for 1882-83. Under Sale-proceeds from Seed and Plants, I have entered the same sum as for the present year, and see no reason to suppose we shall get either more or less than this amount.

7. Budget Estimate for 1884-85—*Expenditure.*—The expenditure for the ensuing year is estimated in round figures at Rs. 83,800.

Under *Salaries*, Rs. 7,200 is entered—Mr. Lawson's pay at the rate of Rs. 600 a-month for twelve months—Rs. 200 and 150 a-month are entered as the pay of the Assistant Superintendent and Head Overseer respectively, as it is presumed that Government intend to grant those rates of pay. The other charges under Salaries are the same as usual and call for no remark. Under *Propagation* and *Nurseries* the amount entered is the same as usual and calls for no remark. It will all be required. Under *Up-keep* the amount budgetted for is the same as usual, and though rather high, still I think it will be needed as there is a very large area of young planting to look after, and also to plant up this year. Efforts must be made however to gradually reduce it to a lower figure per acre—Rs. 30, as it now stands, being very high.

The cost of *manure* remains the same.

There is a less amount entered for *collection of crop* and *carriage*, Rs. 20,000 in all. This calculation is based on previous actuals, and is taken proportionately to the amount of crop proposed to be harvested.

Under *New Works* nothing is entered, as it is not proposed to build anything. The construction of the drying shed at Hooker may be postponed for several years, if not abandoned altogether, as the amount of bark that estate will yield for the next few years may well be carried either to Wood or Naduvatam to be dried.

Under *Repairs* the amount is increased to Rs. 2,500, as the number of buildings, &c., we have now to look after is so largely increased, our expenses are much higher than they used to be.

The cost of *peons' clothing* remains the same, the number of peons being four.

The same amount is entered under *Contingencies* and will be required.

The amount entered under *Firewood Plantations* is reduced to Rs. 1,000, as I think this will be sufficient, if firewood be cut on the estates, in the sholahs, until the Eucalyptus plantations, &c., grow up and are serviceable for fuel.

Under *Miscellaneous* I have kept to the same figures and have no remarks to offer.

I have added a heading "Travelling Allowance" under which I have entered Rs. 2,000, viz., Rs. 1,800 for Mr. Lawson, and 200 for incidental travelling charges of subordinates in general.

Ootacamund,
13th June 1883.

(Signed) H. A. GASS,
Deputy Conservator of Forests,
in charge.

A.—Budget Estimate of Receipts of the Government Cinchona Plantations, Nilgiris, for the Official Year 1884-85, calculated according to the Market value, viz., Rs. 1-6-0 per pound of Cinchona Bark.

Particulars.	Actuals for 1882-83.	Sanctioned Budget Estimate for 1883-84.	Regular Estimate for 1883-84.	Budget Estimate for 1884-85.
	RS. A. P.	RS.	RS.	RS.
Value of bark sent Home	97,684 6 0		2,35,000	1,34,375
Do. supplied to the Madras Medical Department	...		...	...
Do. to Bombay	...	4,10,000	...	...
Do. sold locally	1,06,396 0 1		...	...
Sale proceeds of plants and seed	4,200 7 10		5,000	5,000
Miscellaneous	145 0 0		...	...
Total ...	2,08,425 13 11	4,10,000	2,40,000	1,39,375

OOTACAMUND,
13th June 1883.

(Signed) H. A. GASS,
Deputy Conservator of Forests,
in charge.

B.—Budget Estimate of Receipts of the Government Cinchona Plantations, Nilgiris, for the Official Year 1884-85, calculated according to the Secretary of State's Despatch, No. 31, dated 14th September 1882, embodied in G.O., No. 1163, dated 23rd October 1882.

Particulars.	Actuals for 1882-83.	Sanctioned Budget Estimate for 1883-84.	Regular Estimate for 1883-84.	Budget Estimate for 1884-85.
	RS. A. P.	RS.	RS.	RS.
Value of the whole crop	83,350 15 11		97,859	83,800
Do. bark supplied to the Madras Medical Department ...	...		...	...
Do. Bombay	...	4,10,000	...	...
Do. sold locally	...		...	...
Sale proceeds of seed and plant	4,200 7 10		5,000	5,000
Miscellaneous	145 0 0		...	...
Total ...	87,696 7 9	4,10,000	1,02,859	88,800

OOTACAMUND,
13th June 1883.

(Signed) H. A. GASS,
Deputy Conservator of Forests,
in charge.

C.—Budget Estimate of Expenditure of the Government Cinchona Plantations, Nilgiris, for 1884-85.

NADUVATTAM PLANTATION.

Expenditure.	Actuals, 1882-83.	Sanctioned Budget Estimate, 1883-84.	Regular Estimate, 1883-84.	Budget Estimate, 1884-85.	Amendment by Government.
	RS. A. P.	RS.	RS.	RS.	RS.
Salaries.					
Superintendent	1,440 0 0	420	420	420	...
Assistant Superintendent	...	96	96	96	...
Manager	420 0 0	1,800	1,800	1,800	...
Clerks	152 0 0	600	600	600	...
Peons	900 0 0				...
Head Overseer	510 7 9	2,500	2,500	2,500	...
Assistant Overseers	2,200 0 0	9,045	9,045	9,045	...
Propagation.		3,000	3,000	3,000	...
Nurseries	10,374 2 2	11,400	11,400	11,400	...
Upkeep.	2,469 15 1	600	600	600	...
Working Charges	10,070 12 2				...
Manure	915 2 6	1,000	1,000	1,000	...
Crop.					
Collection of Crop	1,939 6 6				...
Carriage, &c.	4,513 11 0	50	50	50	...
Buildings.		400	400	400	...
New Works	48 0 0				...
Repairs	248 1 1	1,700	1,700	1,700	...
Miscellaneous.					
Peons' Clothing	485 4 3				...
Contingencies					...
Miscellaneous—					
Firewood Plantations					...
Unforeseen Charges.					
Miscellaneous	...	...	...	...	...
Travelling Allowance	...	...	...	...	...
Total ...	30,722 14 6	32,707	32,611	25,786	...

OFFICE AND GENERAL.

Expenditure.	Actuals, 1882-83.	Sanctioned Budget Estimate, 1883-84.	Regular Estimate, 1883-84.	Budget Estimate, 1884-85.	Amendment by Government.
	RS. A. P.	RS.	RS.	RS.	RS.
Salaries.					
Superintendent	2,314 4 7	10,405	7,200	7,200	...
Assistant Superintendent	...	...	...	...	...
Manager	976 11 4	1,200	1,200	1,200	...
Clerks	420 0 0	420	420	420	...
Peons	172 8 0	192	192	192	...
Head Overseer	...	...	...	...	...
Assistant Overseers	...	...	...	...	...
Propagation.					
Nurseries	...	...	...	...	...
Upkeep.					
Working Charges	...	...	...	...	...
Manure	...	...	...	...	...
Crop.					
Collection of Crop	...	...	...	...	...
Carriage, &c.	4,925 4 4	7,000	...	...	...
Buildings.					
New Works	...	...	...	...	...
Repairs	...	...	...	...	...
Miscellaneous.					
Peons' Clothing	35 0 0	50	50	50	...
Contingencies	595 1 10	1,400	1,400	1,400	...
Miscellaneous—					
Firewood Plantations	...	...	...	...	...
Unforeseen Charges.					
Miscellaneous	2,043 7 11	1,000	1,000	1,000	...
Travelling Allowance	...	...	...	...	...
Total ...	11,473 6 10	21,668	20,462	13,462	...

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C.—Budget Estimate of Expenditure of the Government Cinchona Plantations, Nilgiris, for 1884-85—(Continued).

Expenditure.	Pykara Plantation. Actuals 1882-83	Pykara Plantation. Budget Estimate 1883-84	Pykara Plantation. Revised Estimate 1883-84	Pykara Plantation. Budget Estimate 1884-85	Pykara Plantation. Amendment by Government	Sanctioned Budget Estimate 1883-84	Sanctioned Budget Estimate 1884-85	Amendment by Government	Total and General. Actuals 1882-83	Total and General. Budget Estimate 1883-84	Total and General. Revised Estimate 1883-84	Total and General. Budget Estimate 1884-85	Amendment by Government
	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Salaries.													
Superintendent	1,500 0 0	1,440	1,500	1,500		2,400	2,400		4 7 7	10,440	7,000	7,000	
Assistant Superintendent									3,314 4 7	2,400	2,400	2,400	
Manager	480 12 11	420	420	420		420	420		3,910 0 0	2,400	2,400	2,400	
Clerks	40 0 0	96	96	96		96	96		975 11 4	1,200	1,200	1,200	
Peons	240 0 0	240	240	240		240	240		1,040 12 11	1,440	1,440	1,440	
Head Overseer	600 0 0	600	600	600		600	600		364 8 10	384	384	384	
Assistant Overseers	600 7 0								2,399 0 0	2,640	2,640	2,640	
Propagation.									1,616 15 6	1,800	1,800	1,800	
Nurseries	1,423 8 6	1,440	1,500	1,500		1,500	1,500		6,422 13 0	6,600	6,600	6,600	
Upkeep.													
Working Charges	6,641 2 11	6,760	10,600	10,600		10,600	10,600		23,388 14 1	26,425	26,425	26,425	
Manure	1,505 9 0	1,500	1,500	1,500		1,500	1,500		6,268 3 1	6,000	6,000	6,000	
Crop.													
Collection of Crop	6,794 13 9	4,050	10,400	8,500					20,202 13 11	16,200	25,850	25,850	
Carriage, &c.	30 10 4	500	500	500					6,618 3 1	5,400	5,400	5,400	
Buildings.													
New Works			1,000						1,891 2 7	1,000	1,000		
Repairs	428 14 10	600	600	600		600	600		5,499 16 10	2,000	2,000	2,000	
Miscellaneous.													
Peons' Clothing									33 0 0	100	100	100	
Contingencies	197 11 0	100	100	100		100	100		949 13 11	2,000	2,000	2,000	
Miscellaneous													
Firewood Plantations									455 4 8	1,700	1,700	1,700	
Unforeseen Charges.													
Miscellaneous									2,043 7 11	1,600	1,600	1,600	
Travelling Allowance													
Total	20,491 11 3	16,370	25,556	25,556		18,156	18,156		83,350 15 11	1,00,450	1,08,114	1,08,114	

(Signed) H. A. GASS,
Deputy Conservator of Forests, in charge.

Ootacamund,
13th June 1883.

Order—dated 18th September 1883, No. 1139, Revenue.

Miscellaneous.

His Excellency the Governor in Council observes that much confusion has been caused hitherto in the budget accounts and estimates of the Cinchona Department by attempts to make them exhibit the position of the estates and the whole results of the year, as well as the actual receipts and charges which enter into the finance accounts of the years to which they relate. In fact, endeavors have been made to show in these statements the value of the crop, whether actually realised in money or not, in addition to the sums received and charges incurred in this country. Advices of the prices of bark sold or of products realised are necessarily received from Her Majesty's Secretary of State at long intervals and without reference to the accounts of any particular year; and therefore attempts to classify in budget accounts and estimates the results of each year's crop must only be misleading.

2. Another great cause of confusion and error is the practice which has hitherto prevailed of taking the outturn of a previous, as the basis of the crop estimate of a subsequent, year; instead of making a rational forecast with reference to the condition of the plantations and seasons, and to the quantities of bark which it is deemed expedient to harvest.

3. Whatever may be the necessity of entering in the administrative reports and accounts of the plantations, statements of outturn, value and disposal of the produce, it is clear that in the financial budget statements only receipts and charges entering into the provincial accounts should be shown; and accordingly such figures will alone be dealt with in the present review, analysis of the complete results for the years in question being left for the review of the annual report.

4. *Actuals* 1882-83—*Receipts.*—On the principles above stated, the figures to be adopted are—

	Rs.
Value of bark locally sold	1,06,396
Sale of plants, seeds, &c., ...	4,200
Value of bark supplied to the Medical Department	100
Miscellaneous	45
Total ...	1,10,741

The local sale of bark was not anticipated when the estimate was framed; hence the increase.

Charges.—The actual charges in 1882-83 were Rs. 83,351, an amount less than the sanctioned and revised estimates by Rs. 25,182 and Rs. 22,763 respectively. The details are given in the margin. The variations are satisfactorily explained and are due in great measure to savings under Establishments.

	Rs.
Sanctioned Estimate for 1882-83 ...	1,08,533
Revised do. do. ...	1,06,114
Actuals for 1882-83	83,351

5. Revised Estimate, 1883-84—*Receipts.*—It is observed that with the object of further developing a local demand, the sale of 625 bales of Cinchona bark in Madras, within the official year, has been ordered (G.O., 5th September 1883, No. 1080). The value of this bark may be taken at Rs. 97,656; and adding Rs. 5,000 under the minor items above noted, the revised estimate of receipts will be Rs. 1,02,600, in round numbers.

Charges.—The purchase of "Cinchona Villa" will be effected from Public Works funds, and will not be charged to Cinchona in the finance accounts, though the cost will of course be set against the plantations in the administrative accounts. The ordinary charges for the year are estimated at Rs. 97,800 against the sanctioned estimate of Rs. 1,00,500; and with Rs. 8,050, since specially sanctioned (G.O., 6th July 1883, No. 826), the revised estimate of expenditure will be Rs. 1,05,800, in round numbers.

6. *Budget*, 1884-85.—In the present uncertainty as to the future disposal of the produce of the plantations, the Government do not think it safe to enter any sums on account of local sales in 1884-85. The receipts will therefore be entered at Rs. 5,000 as usual. The Deputy Conservator's estimate of charges is Rs. ~~83,500~~, the considerable decrease being due, as explained, to a smaller anticipated crop. The Government note that the produce is expected to be only 86,000 lb. against 1,50,000 lb. in 1883-84. The details of the estimate of charges call for no remark.

(True Extract.)

(Signed) H. E. STOKES,
Ag. Secretary to Government.

To the Director, Government Cinchona Plantations, Parks and Gardens, Nilgiris.
„ the Accountant-General, with Budget Estimate.
„ the Financial Department.
„ the Public Works Department.
„ the Board of Revenue.

Exd. W. H. French.

100 Copies.

1139/6

Govt. of [1883] Madras.

REVENUE.

No 2949 W of 17 October 1883

Recorded

Sof b. B.

26.1

Issued

Recd. Encl.

G.O., 18th September 1883, No. 1139.

No: 2949 W of 17 October 1883

SEPTEMBER.

Cinchona Budget

for 1884-85.—Reviewing —.

Exr. P. W. Accounts

With Order

Vide para 5— Ofp. D—