M.R.O. 1—77,066—8-6-37.

(1) Number of pages 26

(2) Date of repair 6-2-38

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	127	Press ~~Mis.~~
Dated	17-1-1881.	

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

17th January 1881, No. 127.

READ THE FOLLOWING PAPER:—

No. 349. From N. A. ROUPELL, Esq., Acting Commissioner of the Nílgiris, to the Secretary to Government. Revenue Department, Madras, dated Ootacamund, 7th January 1881, No. 265.

I HAVE the honor to submit the Budget Estimate of the Government Chinchona Plantations on the Nílgiris for the official year 1881-82.

2. RECEIPTS.—The regular estimate amounts to Rs. 4,35,000 against the sanctioned estimate of Rs. 4,32,000. The receipts from sale proceeds of crop of the past year fell short of anticipated receipts owing to the fall in prices. The increase in the regular estimate is mainly due to the value of the bark sold to Messrs. Dymes and Co. under G.O., No. 879, dated 26th July 1880. The receipts (next year) from the crop of the current year which will be at least 200,000 pounds are estimated at Rs. 4,50,000. It is likely that there will be a still greater fall in the prices particularly of the red bark. The other items call for no remark.

3. CHARGES.—The charges are estimated at Rs. 1,04,000 in round numbers. *Salaries*—(*a*) *Superintendent.* A sum of Rs. 400 in the regular and Rs. 2,400 in the budget estimate are entered to cover the allowance sanctioned for the local forest officer—*vide* G.O., No. 1,670, dated 8th December 1880. (*b*) *Naduvatam and Pykarra.* The additions to the salaries of the Clerk, Overseer, and Peons which were allowed to stand in the budget estimate for the current year were negatived by Government—*vide* G.O., No. 1,052, dated 31st August 1880. This explains the difference between the regular and the sanctioned estimates. (*c*) *Dodabetta.* The decrease in the regular estimate is due to the post of Clerk being at present vacant.

4. *Propagation and Nurseries.*—A sum of Rs. 5,000 is entered in the Budget Estimate for 1881-82 against Rs. 4,000 sanctioned for the current year. It is proposed to resume the working of the flues for heating the propagation house at Dodabetta. Hence the increase.

5. *Upkeep*—(*a*) *Working Charges.*—The allotments are as usual and need no explanation. (*b*) *Manure.* A sum of Rs. 4,000 is entered in the budget estimate for Dodabetta against Rs. 1,000 sanctioned for the current year. As it is an undoubted fact that many of the trees on certain plots of this plantation are very sickly owing to the poorness of the soil and the want of dressing, it is proposed to purchase twelve carts and bullocks to cart manure for these poor plots from the town to the estate at a cost of Rs. 1,500. The cost of upkeep of the cattle, price of manure, and its application is estimated to amount to Rs. 2,500. The allotments under this head for the other estates are as usual.

6. *Crop.—Collection of Bark, &c.*—The crop of the coming year is expected to be about 145,000 pounds of bark, for collecting which a sum of Rs. 23,000 will be required. The allotment for 1881-82 for carriage of bark is slightly reduced on account of short crop.

7. *Buildings.*—(*a*) *New Works.*—The sum of Rs. 18,000 entered in the budget estimate of the Naduvatam Plantation consists of the following items:—Rupees 16,000, balance of amount for constructing a new drying-shed and stores—*vide* G.O., No. 1,367, dated 20th October 1880, and Rs. 2,000 for reconstructing the cooly lines which at present stand on the site of the proposed stores and which will have to be demolished. At Dodabetta it is proposed to erect a permanent cattle-shed at a cost of Rs. 2,000 to hold 100 head of cattle. (*b*) *Repairs.* As the roof of the Superintendent's bungalow at Naduvatam, which consists of corrugated iron, is very much shaken during the south-west monsoon, it has been hitherto found necessary to keep huge stones on the roof. As this system is fraught with danger to the walls as well as to the slight framework of the roof, I have instructed the Assistant Superintendent to have the stones removed and a thin layer of tiles put on over the iron. The cost is estimated at Rs. 1,000. This accounts for the

increase in the regular estimate of the Naduvatam Plantation. The other allotments under this head call for no remark.

8. *Miscellaneous.*—The allotments are the same as for the previous year and call for no explanation. A sum of Rs. 1,000 is allotted for 1881-82 for extending the firewood plantation at Naduvatam.

9. *Unforeseen Charges.*—Rs. 4,000 were sanctioned for the current year under the above head to meet expenditure on the Mailkoondah Plantation, but as operations on this estate ceased before the beginning of the current year the whole amount has been saved. Rs. 1,200 are entered in the regular estimate under this head to meet the pay of Mr. Robert Cross. Government in their Order of 23rd December 1880, No. 1,745, sanctioned his retention for three months which terminate this day. Mr. Cross is still engaged in preparing his report of his recent inspection of the Government Plantations. I have therefore entered another month's pay in the budget.

10. From the Revenue Secretary's Memorandum, No. 385, dated 22nd December 1880, it would appear that this budget should have been in the hands of Government by 1st October. I have to express my regret that its submission should have been delayed till now. I can find no other instructions in the records of this office as to the date on which the budget is due, and for the past two or three years it has been submitted towards the close of the year.

ENCLOSURE.—Budget Estimate of Receipts and Expenditure of the Government Chinchona Plantations, Nilgiris, for the Official Year 1881-82.

No. 350. ORDER THEREON, 17th January 1881, No. 127.

Miscellaneous.

REGULAR ESTIMATE, 1880-81.—The receipts (Rs. 4,35,000) of the Government Chinchona Plantations for the current year are estimated slightly higher than in the sanctioned estimate (Rs. 4,32,000) and the charges somewhat lower, viz., Rs. 1,22,994 against Rupees 1,26,193.

The Government presume that in calculating the value in rupees of the bark sent to England the Commissioner has, as directed in G.O., 6th January 1879, No. 20, paragraph 2 (*a*), ascertained from the Accountant-General the rate fixed for the adjustment of transactions between England and India. The figures on which the estimate is arrived at should always be shown.

2. BUDGET ESTIMATE, 1881-82.—*Receipts.*—The receipts from the plantations for the year 1881-82 are estimated at Rs. 4,64,000 against Rs. 4,35,000, the regular estimate of the current year.

This estimate of next year's revenue is said to be based on the fact that the bark crop of the present year from which it will be derived will be at least 200,000 lb.; but no information is afforded as to the amount of each quality of bark contained in it. In the absence of such details the Government are altogether unable to judge of the correctness of the estimate, for though the total quantity of bark is larger than that from which the current year's receipts are being derived, the proportion of the higher priced barks may be different. The transmission of the budget estimates cannot now be further delayed by a reference on the subject and the Commissioner's estimate is accepted; but, in future, the basis of the calculation must be stated. The actuals of the last four years are shown in the margin.

	RS.
Actuals 1876-77	1,05,974
„ 1877-78	3,58,752
„ 1878-79	4,00,354
„ 1879-80	3,43,815
Sanctioned Estimate for 1880-81...	4,32,000
Regular do. do. ...	4,35,000
Budget Estimate for 1881-82 ...	4,64,000

3. CHARGES.—The estimate of expenditure during 1881-82 compares as follows with the regular estimate and the average of the actuals of the last four years :—

Actuals.	RS.
1876-77	59,630
1877-78	69,574
1878-79	73,683
1879-80	79,724
	2,82,611
	70,653
Sanctioned Estimate for 1880-81	1,26,193
Regular do. do.	1,22,994
Budget Estimate for 1881-82	1,03,809

	RS.
Average of years, 1876-77* to 1879-80	70,653
Regular Estimate, 1880-81 ...	1,22,994
Estimate, 1881-82	1,03,809

The increase of recent years is due to the fact that increasing crops have been taken necessitating a large outlay for stripping the bark and on fresh building for drying and housing it.

—	Regular Estimate, 1880-81.	Budget Estimate, 1881-82.	Difference.
	RS.	RS.	RS.
a. Salaries	11,069	13,284	+ 2,215
b. Propagation	4,000	5,000	+ 1,000
c. Upkeep	30,425	33,425	+ 3,000
d. Crop	41,500	27,500	— 14,000
e. Building	32,000	21,500	— 10,500
f. Miscellaneous ...	3,100	3,100	...
g. Unforeseen Charges.	900	...	— 900
	...	...	— 19,185

4. The variations under the different heads are shown in the margin.

Under (*c*) a large additional provision is made for manuring the Dodabetta plantation. It is very desirable that this plantation should be highly manured, but the plan proposed for obtaining the manure must be separately reported for the approval and sanction of Government. The same remark applies to the provision under (*e*) for the construction of a cattle-shed at the same plantation and to the sums entered under (*e*) and (*g*) in the regular estimate for securing the roof of the Assistant Superintendent's bungalow at Naduvatam and for the retention of Mr. Cross beyond the period already approved. All expenditure of an unusual nature must receive the sanction of Government before it is undertaken, or provision for it made in the budget estimates in connection with which it cannot be duly considered.

The allotments referred to above will be allowed to stand, but the money is in no case to be spent until the outlay under each head has been sanctioned.

The variations under other items are fully explained by the Acting Commissioner and call for no remark.

5. The budget estimates are therefore as follows :—

—	ESTIMATE, 1880-81.		Estimate, 1881-82.
	Sanctioned.	Regular.	
	RS.	RS.	RS.
Receipts	4,32,000	4,35,000	4,64,000
Charges	1,26,193	1,22,994	1,03,809

6. In regard to the late date at which these budget estimates have been submitted the Government observe that though the Commissioner may have been unaware of the exact date on which they were due, he cannot have been ignorant

that a special memorandum requiring their very early submission was sent to him on the 5th November, while they did not reach Government until the 11th current.

(True Extract.)

(Signed) C. G. MASTER,
Secretary to Government.

To the Commissioner of the Nilgiris.
„ the Conservator of Forests.
„ the Accountant-General.

Exd. W. H. French.

90 Copies.

Govt. of {1881} Madras.

REVENUE.

To

THE COMMISSIONER of the NILGIRIS, &c., &c.

Dated January 17th.

Printed 21st.

Read.

Encl.

G.O., 17th *January* 1881, *No.* 127.

JANUARY.

Nos. 349-350.

Budget Estimate of the Government Chinchona Plantations on the Nilgiris for the Official Year 1881-82.—Passing orders on letter from Commissioner forwarding —.

Chinchona Department

Commissioner's Office
Ootacamund
7th January 1881.

No. 265

From,

N. A. Roupell Esquire
Ag: Commissioner
Nilgiris

To,

The Secretary to Government
Revenue Department
Fort St. George.

Sir,

I have the honor to submit the Budget Estimate of the Government Chinchona Plantations on the Nilgiris for the Official year 1881-82.

2 *Receipts* The Regular Estimate amounts to Rs 4,35,000 against the sanctioned Estimate of Rs 4,32,000. The receipts from sale proceeds of crop of the past year fell short of anticipated receipts owing to the fall in prices. The increase in the Regular Estimate is mainly due to the value of the bark sold to messrs Symister under G.O No 879 dated 26 July 1880. The receipts from the crop of the current year which will be at least 200,000 pounds are estimated at Rs 4,50,000. It is likely that there will be a still greater fall

fall in the prices particularly of the Red Bark. The other items call for no remark.

3 Charges. The charges are estimated at Rs 1,04,000 in round numbers. Salaries (a) Superintendent. A sum of Rs 400 in the Regular and Rs 2,400 in the Budget Estimate are entered to cover the allowance sanctioned for the Local Forest Officer vide G. O No 1690 dated 8 December 1880. (b) Neddivattam and Pykarra. The additions to the salaries of the Clerk, Overseer, and Peons which were allowed to stand in the Budget Estimate for the Current year were negatived by Government vide G. O No 1052 dated 31 August 1880. This explains the difference between the Regular and the sanctioned Estimates. (c) Dodabetta The decrease in the Regular Estimate is due to the post of Clerk being at present vacant.

4 Propagation and Nurseries. A sum of Rs 5,000 is entered in the Budget Estimate for 1881-82 against Rs 4,000 as sanctioned for the Current year. It is proposed to resume the working of the flues for heating the propagation house at Dodabetta. Hence the increase.

5 Up. Keep (a) Working charges The allotments are as usual and need no explanation. (b) Manure. A sum of Rs 4,000 is entered in the Budget Estimate for

for Dodabetta against Rs 1000 sanctioned for the Current year. As it is an undoubted fact that many of the trees on certain plots of this Plantation are very sickly owing to the poorness of the soil, and the want of dressing it is proposed to purchase 12 Carts and Bullocks to Cart manure for these poor plots from the Town to the Estate, at a cost of Rs 1,500. The cost of up-keep of the cattle, price of manure and its application, is estimated to an amount to Rs 2,500. The allotments under this head for the other Estates are as usual

6. Crop. Collection of bark &c. The crop of the coming year is expected to be about 145,000 pounds of bark for collecting which a sum of Rs 23,000 will be required. The allotment for 1881-82 for Carriage of bark is slightly reduced on account of short Crop.

7. Buildings (a) New Works. The sum of Rs 18,000 entered in the Budget Estimate of the Neddivattam Plantation Consists of the following items. Rs 16,000 balance of amount for constructing a new drying shed and stores vide G. O No 1367 dated 20 October 1880 and Rs 2,000 for reconstructing the cooly lines which at present stand on the site of the proposed stores and which will

will have to be demolished. At Dodabetta it is proposed to erect a permanent cattle shed at a cost of Rs 2,000 to hold 100 head of cattle. (b) Repairs. As the roof of the Superintendent's Bungalow at Neddiattam which consists of Corrugated iron, is very much shaken during the South West Monsoon, it has been hitherto found necessary to heap large stones on the roof. As this system is fraught with danger to the walls as well as to the slight framework of the roof, I have instructed the Assistant Superintendent to have the stones removed and a thin layer of tiles put on over the iron. The cost is estimated at Rs 1000. This accounts for the increase in the Regular Estimate of the Neddiattam Plantation. The other allotments under this head call for no remark.

8 Miscellaneous. The allotments are the same as for the previous year and call for no explanation. A sum of Rs 1,000 is allotted for 1881-82 for extending the Firewood Plantation at Neddiattam.

9 Unforeseen Charges. Rs 4,000 were sanctioned for the current year under the above head to meet

Expenditure

expenditure on the Mudkoondoh Plantation, but as operations on this Estate ceased before the beginning of the current year the whole amount has been saved. Rs 1,200 are entered in the Regular Estimate under this head to meet the pay of Mr. Robert Cross. Government in their order of 23d December 1880 No 1745 sanctioned his retention for three months which terminate this day. Mr Cross is still engaged in preparing his Report of his recent inspection of the Government Plantations. I have therefore entered another month's pay in the Budget.

10 From the Revenue Secretary's Memo No 385 dated 22d December 1880 it would appear that this Budget should have been in the hands of Government by 1 October. I have to express my regret that its submission should have been delayed till now. I can find no other instructions in the Records of this Office as to the date on which the Budget is due and for the past two or three years it has been submitted towards the close of the year.

I have the honor to be
Sir
your most Obt. Servant

A. E. Russell

Ag: Commissioner

Budget Estimate of Receipts of the Government Cinchona Plantations Nilgiris for the Official year 1881-82.

Receipts	Actuals of 1879-80.	Sanctioned Budget Estimate 1880-81.	Revised Estimate 1880-81.	Budget Estimate 1881-82.	Amendment by Local Government	Remarks.
Value of Bark sent Home.	3,21,963 2 10	4,20,000 - -	4,06,000 - -	4,50,000 - -		
Do to Madras Medical Department.	3,439 10 -	2,000 - -	3,000 - -	3,000 - -		
Do to Bombay - Do -	2,856 4 8	2,000 - -	3,000 - -	3,000 - -		
Do to Private Parties.	93 5 -	- - -	13,000 - -	- - -		
Sale proceeds of Seed and Plants	12,300 6 7	8000 - -	10,000 - -	8,000 - -		
Miscellaneous	3162 5 9	- - -	- - -	- - -		
Total	3,43,815 2 10	4,32,000 - -	4,35,000 - -	4,64,000 - -		

Commissioner's Office
Ootacamund
7 January 1881

A. A. Murphy
Ag. Commissioner

Revenue 1881. Dept
No. 265 No. 86.

Date 7 January 1881.
Rec'd 18 Janry.-81.

To

The Secretary to Govt.
Revenue Departt.
Fort St. George

[illegible]

Enclosures. 2.

Subject

Forwarding the Budget Estimate of the Govermt. Chinchona Plantations Nilgiris for the Official year 1881-82.

L.O. 23.12.80 Nos 339-40
20.10.80 Nos 254-86
29.11.80 Nos 410-411
31.8.80 Nos 416.18
26.7.80 Nos 375.76.
3.1.80 Nos 33-4
6.1.79 Nos 62-68

C-14-1-81 R. 17-1-81

Budget Estimate of Expenditure of the Government Chinchona Plantations Nilgiris for the Official year 1881-82.

Expenditure	Officer and General					Nedivattam Plantation					Dodabettas Plantation					Pykarra Plantation					Total					Remarks
	Actuals 1879-80	Sanctioned Budget Estimate 1880-81.	Regular Estimate 1880-81.	Budget Estimate 1881-82.	Amendments by Local Govt.	Actuals 1879-80	Sanctioned Budget Estimate 1880-81.	Regular Estimate 1880-81	Budget Estimate 1881-82.	Amendments by Local Govt.	Actuals 1879-80	Sanctioned Budget Estimate 1880-81.	Regular Estimate 1880-81	Budget Estimate 1881-82.	Amendments by Local Govt.	Actuals 1879-80	Sanctioned Budget Estimate 1880-81.	Regular Estimate 1880-81	Budget Estimate 1881-82.	Amendments by Local Govt.	Actuals 1879-80	Sanctioned Budget Estimate 1880-81.	Regular Estimate 1880-81	Budget Estimate 1881-82.	Amendments by Local Govt.	
Salaries																							400	2400	
Superintendent	- - -	- - -	400	2400	-	- - -	- - -	- - -	- - -		- - -	- - -	- - -	- - -		- - -	- - -	- - -	- - -		3600 - -	3600	3600	3600	
Asst: Superintendent	- - -	- - -	- - -	- - -		3600 - -	3600	3600	3600		- - -	- - -	- - -	- - -		- - -	- - -	- - -	- - -		960 - -	1440	1200	1200	
Manager	960 - -	1440	1200	1200		- - -	- - -	- - -	- - -		178 - -	420	225	420		- - -	- - -	- - -	- - -		778 - -	1440	1045	1260	
Clerks	180 - -	420	400	420		420 - -	600	420	420		- - -	- - -	- - -	- - -		- - -	- - -	- - -	- - -		384 - -	408	384	384	
Peons	192 - -	192	192	192		192 - -	216	192	192		1,800 - -	1800	1800	1800		840 - -	840	840	840		2.640 - -	2640	2640	2640	
Head Overseers	- - -	- - -	- - -	- - -		- - -	- - -	- - -	- - -		530 - -	600	600	600		600 - -	600	600	600		1730 - -	2040	1800	1800	
Asst: Overseers	- - -	- - -	- - -	- - -		600 - -	840	600	600																
Propagation											807 2 -					1193 11 5					4923 3 9	4.000	4.000	5.000	
Nurseries						2922 6 4																			
Up-Keep						8655 5 3	9045	9045	9045		6215 14 6	9600	9600	9600		5325 7 2	6780	6780	6780		22.597 13 11	25425	25425	25425	
Working charges	2401 3 -					594 8 6	2.000	2.000	2.000		1726 2 -	1000	1000	4.000		945 14 2	2.000	2.000	2.000		2266 8 8	5100	5700	8000	
Manure																									
Crop						7837 8 7					7361 5 3					4426 5 7					23.389 7 4	36.500	36.500	23.000	
Collection of Crop	3763 9 11																				4230 3 4	5000	5000	4500	
Carriage &c	4230 3 4	5000	5000	4500		- - -	- - -	- - -	- - -		- - -	- - -	- - -	- - -		- - -	- - -	- - -	- - -		41619	41506	41506	37500	
Building											1846 7 4	2.000	2.000	2.000		- - -	- - -	- - -	- - -		3370 4 3	29.000	29.000	20000	
New Works						1523 12 11	27.000	27.000	18.100		282 8 6	1.000	1.000	500		1203 5 1	500	500	500		3167 6	2.000	3.000	1.500	
Repairs	875 - -					806 2 11	500	1.500	500																
Miscellaneous																					81 4 -	100	100	100	
Peons clothing	39 4 -					42 - -					77 4 -										852 11 6	2000	2000	2000	
Contingencies	298 5 -					477 2 6					1116 4 9					59 12 -					1850 14 3				
Miscellaneous						674 3 6															- - -	1.600	1.000	1.000	
Teinwood Plantation						- - -	1.600	1.000	1.000																
Unforeseen charges																									
Miscellaneous	2902 13 6																				2902 13 6	4000	900	-	
						28345 2 6					20741 4 4					14594 7 5					79.724 5 -	154193	122.994	103809	

Ootacamund
7th January 1881

Commissioners Office

A. Cuppage
Asst. Commissioner

Revenue Department.

No 127.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Dated 17 January 81

Read letter from A/g Commissioner Nilgiris, dt- 7th Jan/81 No. 265, forwarding Budget Estimate of Govt Chinchona Plantns, Nilgiris, for the official year 1881-82-

C. No 86.

Regular Estimate.

1. The receipts (Rupees 4,35,000) of the Govt Chinchona Plantations for the current year are estimated slightly higher than in the sanctioned estimate (Rs 4,32,000) and the charges somewhat lower, viz Rs 1,22,994 against Rs 126,193.

The Govt presume that in calculating the value in rupees of the bark

Cost

sent to England the Commissioners, as directed in G.O. 6th Jan 4/79, cl 20, para 2(a) ascertained from the Acct. Genl. the rate fixed for the adjustment of transactions between England and India and the figures on which the estimate is arrived at should always be shown.

2. *Receipts* — The receipts from the plantations for the year 1881/82 are estimated at Rs 4,64,000 against Rs 4,35,000, the regular Estimate of the current year.

Budget Estimate 1881/82

This estimate of next year's revenue is said to be based on the fact that the bark crop of the present year from which it will be derived will be at least 200,000 lbs but no information is afforded as to the amount of each quality of bark contained in it. In the absence of such details the Govt are altogether unable to judge of the correctness of the Estimate, for though the total quantity of bark is larger than that from which the current year's receipts are being derived, the proportion of the higher priced bark may be different. The

The transmission of the Budget estimates cannot now be further delayed by a reference on the subject and the Commissioner's Estimate figure is accepted; but, in future, the basis of the calculations will be stated.

The actuals of the last four years are shown in the margin.

3. Charges - The estimate of Expenditure during 1881/82 compares as follows with the regular Estimate and the average of the actuals of the last four years -

Estimate 1881/82 Rs 103,809.
Regular Estimate 1880/81 —— 122,994
Average of years 1876/77 to 1879/80 - 70,652

The increase of

Actuals

1876/77	105,974
1877/78	358,752
1878/79	400,354
1879/80	348,875
Sanctioned Estimate for 1880-81	432,000
Regular Estimate for 1880-81	435,000
Budget Estimate for 1881-82.	464,000

Actuals

1876/77	59,630
1877/78	69,574
1878/79	73,688
1879/80	71,124
	28,311
Average	70,652

Rs

Sanctioned Estimate for 1880-81.	126,193
Regular Estimate for 1880-81.	122,994
Budget Estimate for 1881-82.	103,809

	Regular Estimate 1880/81	Budget Estimate 1881/82	Difference
a Salaries	11,069	12,284	+ 1215
b Establishment	4,000	5,000	+ 1,000
c Cattle	30,425	33,425	+ 3,000
d Cultivation	41,500	27,500	— 14,000
e Buildings	32,000	21,500	— 10,500
f Original Clearing	3,100	3,100	—
g Temporary Charges	900	—	— 900

a Salaries
b Establishment
c Cattle
d Cultivation
e Buildings
f Original Clearing
g Temporary Charges

recent years is due to the fact that increasing crops have been taken necessitating a large outlay for stripping the bark and on fresh buildings for drying & housing it.

4. The variations under the different heads are shown in the margin.

Under (c) a large additional provision is made for manure for the Dedabetta plantation. It is very desirable that this plantation should be highly manured but the plan proposed for obtaining the manure must be separately reported for the approval and sanction of Govt. The same remark applies

applies to the provision under (e) for the construction of a Cattle shed at the same plantation and to the sums entered under (e) and (g) and in the regular estimate for sewing the roof of the Asst. Supts. Bungalow at Koldurutta and for the retention of the Cr. Cross beyond the period already approved. All expenditure of an unusual nature must receive the sanction of Govt. before it is undertaken or provision for it made in the Budget Estimates in connection with which it cannot be duly considered.

The allotment referred to above will be allowed to stand but the money is not to be spent until the outlay under each head has been sanctioned.

The variations under other items are fully explained by the Commissioner and call for no remark.

5 The Budget Estimates are therefore as follows:-

	Estimate 1880/81. Sanctioned	Regular	Estimate 1881/82
Receipts —	4,32,000	4,35,000	4,64,000
Charges —	1,26,193	1,22,994	1,03,809

6. In regard to the late date at which these Budget Estimates have been submitted the Govt. observe that the Commissioner may have been unaware of the exact date on

which they were due,
he cannot have been
ignorant that a spe-
cial Memo: much
requiring their very
early submission was
sent to him on the 5th
Nov: in the face of
which they did not
reach Govt. until
the 10th current.

To Clerk of Crown
21
6 Mts. 8.10/1/87

Desp 5/2/88

G.E.

Gul 6 ...
17 ... 1854-82

[PRINT]
1871

349-350
c.14-1-81 R.17-1-81