M.R.O. 1—77,606—8-5-37.

(1) Number of pages 24.

(2) Date of repair 15—7—38

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1139	Press / Mis.
Dated 18-9-1883.	

Not to be folded or roughly handled

Loaves
22 JAN 84

Dear Dr. Ross

DEPARTMENT OF MALARIA
22 JAN 84
INSTITUTE OF PATHOLOGY

Madras. —
18. 1. 84.

My dear Ross. —
Let me bring to your re-
=membrance your promise
to me that I got a copy
of the Cinchona Budget
and the orders of Govt
passed on it. — Lovely
weather just now. —
Yours sincerely.
H. A. Lane.

No 149/C

103

Office Note.

I beg to forward herewith the Budget Estimate of the Chinchona 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 promised

To
The Collector,
Nilgiris.

promised in para 1 of G.O. e/no: 1955 Dated 21st December '81, the Budget Estimate has been this year again submitted in the old form.

H. A. Ijaz.
Dep'y: Cons. of Forests in Charge.

Octacamund
13th June 1883

(Renewal)

Chinchona (1883) Establishment

Fo. 1.145

From

The Superintendent
in charge Chinchona

To

The Collector of
Nilgiris.

Dated 13th
Received 16th
Reed 19
Desp 21st

Dues

Fo. 1109

No. 4

Subject

Submitting the
Budget Estimate of
Chinchona Plantations
of the Nilgiris District
for the Official year
1884 1885.

Sd 11-9-83.
Rd 14-9-83.
Rd 14-9-83.
Rd 17-9-83.

3857

Explanatory note to
accompany the Budget
Estimate of the Chinchona
Plantations, for the Offi=
=cial year 1884-85. ——

1.—Actuals 1882-83 Receipts

The actuals for 1882-83 ~~co~~
amounted to Rs 209,000,
in round figures, as noted
below: ——

Value of 62,518 pounds of Bark ~~ost~~ done	97.684-6—
Value of 69,643/4 pounds sold locally —	10.639-0-1
Sale proceeds of used plants &c —	4.201-7-10
Miscellaneous — —	145— —
	208425-13-11

The value of the bark ~~ost~~
done has been calculated
at the rate of Re 1-9—
per pound all round,
which is an average
obtained from the
~~fluctuating~~ sales of Govern=
=ment bark, held on 4
different

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 crops sent home, & then the actual receipts, and spend, Calculated according to the Secretary of State's despatch at 31 dated 14th September 1882, embodied in G. O, No 1163, dated 23d October 1882. —

The first only should be necessary, so far as the actuals of 1882-83, Sanctioned Budget and Regular Estimates for 1883-84, are Concerned, for, as remarked in para 12 of G.O. No 1109 dated 14 December last the despatch arrived too late to permit of the instructions Contained in it, being Carried out in the preparation of the Budget

Budget Estimate for the Current year, and as that Estimate is worked out in accordance with the old systems, as must the regular Estimate for this year be done in the same ways However, to facilitate matters, I have prepared 2 Statements, worked out in the 2 different ways, including the Budget Estimate for 1884-85. —

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 1800 Rs drawn by me and Rs 514-47 salary drawn in March by Mr M. R. Lawson. The Asst Superintendent's pay appears both under Sodalitta and Veddivattam, because Mr Rowson did not resign his

his appointment till 1st July 1882, and the Asst Superintendent was then transferred from Neddiattam to Dodalatta. which arrangement has since been sanctioned in G.O. No 1852 dated 5 May 1883. The same remark applies to the Asst Overseers pay. This was drawn first for Dodalatta, and subsequently for Neddiattam when the change above referred to, was made.

Re Sanctioned grant for Asst Superintendents pay was	Rs. 3600
Actuals	3240
Difference	Rs. 360

This Consists of 300 Rs. saving on account of reduced pay drawn by Mr. Hassanussany Naidu, (as objection was taken to his drawing the same pay, namely 300 Rs. a month, as Mr. Rawson drew one hundred Rupees

a month, having been regarded as a personal allowance to Mr. Rawson (less 240 Rs. drawn by him as deputation allowance in the absence of Mr. Rawson.

Asst Overseers salary	
Sanctioned grant	Rs 2640
Actuals	2320
Difference	320

Explained as follows:—

Retrenched by the Asst.

Jamedar	Rs 240
Sawayo	80
	320

The retrenchment was made on the salary of the Asst Overseer, as the Accountant Jamedar Considered Rs 30 of it to have been a personal allowance. This number has been disposed of by Government in G.O. No 1852 dated 5 May 1883.

Manager's pay	
Sanctioned	Rs 1200
Actuals	977
Difference	Rs 223

is due to the Acting manager having drawn the full pay of the office for 1 month only, and for the remaining

remaining 11 Months
be drawn only 80 Rs - viz -
Hospy as Asst Clerk
Post Office } 60
Deputation allowance as
Agl. Manager — 20

Nurseries

Sanctioned — Rs 5,900
Actuals 5160
Saving. — 740.

Operations Is due to less estimated
Ordering at Neddiyathanu.

Implements —

Well within the Estimate,
No remarks to offer.

Croft

Sanctioned Rs 25,850
Actuals — 20293
Saving 5,557.

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

The Charges, where it is
debitable rather high, a fact
due to increased Coolies,
owing to difficulties in
taking crop, and in trans-
-port to Lake having been
Repaid

Carried by Cobbies instead
of carts into Ratacanna
In some time, while the
Pykara bridge was des-
troyed and the roads so
bad. —

New Works

Sanctioned Rs 9,000
Actuals 1950
Saving 7050

The actuals represent the
building of Chattram,
sanctioned in G O 23rd May
1882 No 452.

The saving is due to mis-
Brooke Drying shed for
the Barbuguru having
been built —

Repairs —

Sanctioned Rs 4000
Actuals — 3460
Difference 1460

Increase due to extra-
-sive repairs having been
made to nearly every
building at Neddiyathanu
and notably to the old
drying

drying shed which cost
no less than Rs 5-00.

The repairs to this last
were absolutely necessary
as the new sheds were
hastily commenced and
we had to fall back
again on the old sheds,
which we had hoped,
were discarded for ever.

A further sum Rs 1,00,
in addition to the original
Estimate was allotted
by Government in the
Regular Estimate of
1882-83, vide P.O No
Dec 1882, Rs 11,09.
but proved to be quite
insufficient and the differ-
ence between the sum
and Rs 1,060 was urgently
required and had to be
expended, it was taken
from savings under
Buildings & Repairs.

3 Sanctioned Budget
Estimate for 1883-84. Receipts
Rs for a 5,75,00 Rs 11,09

Total

dated 14th December 1882,
the sanctioned Budget
Estimate is set down at
Rs 4,10,00. In paras 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 last
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
these figures should be
discarded, and the figures
I have set down below
as the regular Estimate
of this year substituted
for them. No 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 in the Budget
Estimate

10)

Estimate figures at the same time.

The sanctioned Charges for the year were Rs 108,500
Deduct actuals — 83357

Difference Rs 25,143

This is to be accounted for, firstly by the smallness of the crop, and consequent reduction under Rs 6 heads; firstly, by the fact that the sum of money 1,000 Rs allotted for the new Chinchona Buildings in Java did not appear in our Books at all — partly because the Engineer selected at Work was for various reasons not built, and a saving of 5,000 Rs thus effected, and lastly the saving made by not constructing the Barbagues. —

Under 'Miscellaneous' sanction 1000 Rs. — wherein a sum of Rs 2,042-11-1 is shown as expended. The details of this are as follows: —

Passage

Passage money to & fro Ceylon	Rs 682 — —
Travelling allowance to & fro Batavia	57-14-9
Rent and taxes	480 — 0 — 0
Travelling allowance of Mr Spon for providing Medicines on the occasion	460 — —
Travelling allowance of Officer in charge	600 — —
Travelling Extra of Clerk & peons &c	62 — 12 — 4
	2,042 — 11 — 1
Difference	1,042 — 11 — 1

No G.O. sanctioning this Expenditure are as follows

13th December 1881 at Rs 1926
24th January 1882 at Rs 99
8 December 1882 at Rs 1381
30 January 1883 at Rs 403
10 February 1883 at Rs 204 B.

4 Regular Estimate 83382

Receipts. The regular Estimate is entered at Rs 240,000 as noted below. —

130,000 pounds of bark at Rs 1-9-0	Rs 235,000
Sale proceeds and Rent &c	5000
	Rs 240,000

Judging from the first two

two months of the current official year, I am disinclined to think that the actuals of this year from sale proceeds of seed, plants &c will exceed those of the last year. I have therefore entered only 5,000 Rupees the head in the Regular Estimate:—

As regards Cork, the harvesting was continued from the 1st April, and up to the end of last month, about 150,000 pounds had been stripped, and about 6,000 pounds packed. —

It is expected that the Crop of this year will amount altogether to 15,000 pounds of bark or 1500 bales distributed over the 4 Districts as unofficially noted.

This quantity agrees exactly with that [illegible] and

Bales

Darjeeling	500
Terai	100
Kurseong	150
Plantations	750
	1500

Budget

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 1-2- 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 94,859, which represents the expenditure connected with the proposed crop of the year. No shipments of bark have been made this year as yet. No shipments are during the year, will consist of 15,000 pounds of bark in all, unless Government issue any orders to the contrary

Contrary or regarding local sales.

It is not possible here to give the different qualities likely to be harvested, and so for the probable receipts, as so much of the Crop will be taken from unpicked and cappicked 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 100,500— 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 7800 Rs namely Rs 7,200 for Mr. Lawson and 600 for the Local Officer acting as Superintendent for 4 months. The pay of the absent Superintendent is

Rs 10,800

entered at 20 Rs a... and that of the Headowner at Rs 150, vide G.O. No 18. dated 5 May 1883. No particulars remarks are necessary under the other headings as the allotments are as usual, and will all be required. The amounts 1,000 Rs sanctioned for new huts at Doddabetta, in Par-a 7 of G.O. No 1409 dated 14 December 1882 can 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 called for.

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

Travelling allowance of Officer in charge vide G.O. 30 Jany 83 No 403	210—
— do — of Mr. Lawson vide fo 206 B dated 10 February 1883	241—3.
Railway fare to Mr. Lawson	79—8—

Total debited

Establishment Travelling allowances vide G.O. no 1926 dated 13 December 81 — 24 — 0

Extraordinary repairs to the Jail under this Office vide G.O. Public No 105 dated 21st May 1883. — 500 — 0

1051 — 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 confidential letter on the subject of certain additional funds for water supply for the Subordinate Bungalow at Nedumattam Rs 1,500

2/ Crop and manure — 1500

3/ Repairs to Buildings &c. 500

4/ Prisoners Fencing &c 3000

5/ Travelling allowance 1100

6/ Miscellaneous charges — 150 — 8050

which I think are actually required at once, and if Government are pleased to

to approve of any 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 Rs 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 13 December 1881. — 1200 Rs is required for Mr. Lawson and about 200 for the Subordinates.

6. Budget Estimate for 1884-85 Receipts The receipts for the next official year are estimated roughly at Rs. 134,375 and Rs 83,800, according to the two methods of calculation, market value

value and the Secretary of State's Despatch. In this case again, the average rate of Rs 1-9- per pound of black tea has been accepted, and it is proposed to harvest about 86,000 pounds of black or 86 lakhs taken from the 4 Districts in the proportions noted below :—

Dadeldhura.	310 lakhs
Derok.	25 "
Waddiwatum.	310 "
Works.	25 "
	860.

The cloth is small, as compared with that provided for the current Official year, and actual Crops of the last few years. The reasons for this have been set forth in para 33 of my Administration Report for 1881-82. Under sale proceeds of arms and plants, I have entered the same sum as for the present year, and see

25 1215

no person to suppose, we shall get either more or less than this amount.

7. Budget Estimate for 1882-83 Expenditure. The Expenditure for the ensuing year is estimated in round figures at Rs 88800.

Under Salaries, Rs 7200 is entered, viz Lawson's pay at the rate of 600 Rs a month for 12 months. Rs 200 and 150 a month are entered as the pay of the Asst. Superintendent and Head-Overseer respectively, as it is presumed that Government will not grant those rates of pay. No other charges under Salaries are the same as usual and call for no remark.

Under Propagation and Nurseries the amount is the same as usual and

and calls for no remarks.
It will all be required,
Under Upkeep: 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 here-
after - 30 Rs as it now
stands, being very high.

The Cost of Manures
remains the same.

There is a less amount
entered for Collection
of Crop and Carriage
2000 Rs in all. This
Calculation is based on
previous actuals. — and
is taken proportionately
to the amount of
the Crop proposed to
be harvested.

Under

Under New works nothing
is entered, as it is not
proposed to build any
thing. The Construction
of the Drying shed &
Hooker may be post-
poned for several years,
if not abandoned al-
-together, as the amount
of bark that estate will
yield for the next few
years many will be
carried either to Nord
or Neddiwattum to be
dried. —

Under Repairs the amount
is increased to 2500, as
the number of buildings
we have now to look
after is so largely in-
-creased, our expenses
are much higher than
they used to be. —

The Cost of Press Cloths
remains the same the
number of Press being
four.

The same amount is
entered

22

entered under Contingencies
and will be required.
The amount entered
under Firewood Plan-
tations is reduced to
Rs 1000 - as I think this
will be sufficient, if
Firewood be cut on
the estates in the shola,
whilst the Eucalyptus
plantations are growing
up and are unusable
for fuel. —

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

I have added a head-
ing Travelling allowances
under which I have entered
2000 Rs namely 1800 Rs
for Mr. Lawson, and 200
for incidental travelling
charges of Subordinates
in general.

H. Ellas.

Asst. Commissioner & Conservator
13th June 1883 in charge

Rec'd Sept.

Draft Ltr. No 1139-J 18-7-83.

Read the following Office
note by the Deputy Conservator
of Forests in charge of Government
Cinchona Plantations, dated
13th June 1883, No. 169.

(N.B. the note and enclosures
with statements).

—

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 ex-
hibit the position of the estates
and the whole results of the
year, as well as the actual
receipts and charges which

enter into the finances ac-
=counts of the years to which
they relate. In fact, endeavors
have been made to show in
these statements the value
of the crops when actu-
=ally realized 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 realized
are necessarily received from
Her Majesty's Secretary of State
at long intervals and with-
=out reference to the accounts
of any particular year, and
therefore attempts to classify
in budget accounts and
estimate the results of each
year's crop must only be
misleading.

Cinchona

2. Another great cause
of confusion and error in
the practice which has hitherto
=to prevailed of taking the
outturn of successive years as the
basis of the crop estimate
of a subsequent year, instead
of working a rational process
with reference to the condition
of the plantations and ora-
=nos, and to the quantities
of bark which it is deem-
=ed expedient to harvest.

3. Whatever may be the
necessity of entering in
the administrative reports
and accounts of the plan-
=tations, statements of cul-
=ture, value and disposal
of the produce, it is clear
that in the financial ac-
=ct statements only receipts
and

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 1882-3: Receipts.

On the principles above stated the figures to be adopted are:

Value of bark locally sold.	106 lbs.
Sale of plants, seeds &c.	4200
Value of bark supplied to the Medical Department.	100.
Miscellaneous.	45
	110741.

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

Charges. The actual charges in 1882-3 were Rs 83,351, an amount less than the sanctioned and revised estimates by Rs 25,182 and 22,763 respectively. The details are given in the margin. The variations are satisfactorily explained and are due rather to measure to savings under establishments.

Sanctioned Estimate for 1882-83	108533
Revised Estimate for — do —	106114
Actuals for — do —	83351.

5. Revised Estimate 1883-4.

Receipts. It is observed that while the depot of further declining a local demand the sale of 625 lbs. (after about 2000 lbs. in March) within the official year have been ordered (G.O. 5th September 1883 No. 1080). The value of this bark may be taken at Rs. 937/8/0, and adding Rs 5000, under the various items above noted the revised estimate of receipts will be Rs 102,800, in round numbers.

Charges. The purchase of Cinchona bark will be effected from S.W. Sands, and will not be charged to Cinchona in the Superior 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 100,500, and with Rs 8050, since specially sanctioned (G.O. 4th July 1883 No. 826) the revised estimate of expenditure will be Rs 105,500, in round numbers.

b. Budget 1884-5. On the present uncertainty as to the future disposal of the produce of the plantations, the Govt. do not think it safe to enter any figures on account of local sales in 1884-5. The receipts will therefore be entered at Rs 5000 as usual. The Deputy Conservator's estimate of charges is Rs ~~83,500~~ 83,000, the considerable decrease being due, as explained, to a greatly anticipated crop. The Government note that the produce is expected to be only 80,000 lbs against 150,000 lbs in 1883-4. The details of the estimate of charges call for no remark.

ii. 9. 87.

No. 5 Director, Govt. Cinchona Plantations, Darjeeling & Sikkim
6 a Accountant General with Budget Estimate
5. " Financial Dept.
21. " P. W. Dept.
16. " Board of Revenue.

Cinchona Budget, 1884

Reviewing the ——

Draft C.

The Hon: Mr. Lawson
The Right Hon: The Governor

Private Secy

C 11-9-83.
D 14-9-83.
R 14-9-83.
E 17-9-83.

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—

	Rs.
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	5,160
Difference ...	1,160

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. 1,160 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 sometime 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 ...	
Deduct actuals	1,08,500
	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. 90.
8th December " No. 1381.
30th January 1883, No. 104.
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	2,25,000
Sale-proceeds of seed plant, &c.	15,000
Total ...	2,40,000

Judging from the first two months of the current official year, I am not inclined to thin that the actuals of this year from sale-proceeds of seed, plant, &c., will exceed those of the la 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 la 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 yea will amount altogether to 1,50,000 pounds c bark or 1,500 bales distributed over the fou estates as marginally noted. This quantit agrees exactly with that proposed in the Bud get Estimate for 1882-83 to be collected. can see no reason to suppose that the qualit of the bark this year will be in any way superior to that of last year, and therefore consid that a market value of Rs. 1-9-0 a pound, all round, irrespective of quality is a fair valuation t put upon it. This is accordingly done in the regular estimate and the total comes to Rs. 2,35,00(and calculated in accordance with the Secretary of State's despatch, the amount entered is R. 97,859, which represents the expenditure connected with the proposed crop of the year. N shipments of bark have been made this year as yet. The shipments during the year wi consist of 1,50,000 pounds of bark in all, unless Government issue any orders to the contrar or regarding local sales.

It is not possible here to give the different qualities likely to be harvested and so fix th 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 ar 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 th saving effected on the Superintendent's pay which is entered now as Rs. 7,800, viz., Rs. 7,20(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 amoun 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 ha 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.

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. 1-9-0 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.

Expenditure.	OFFICE AND GENERAL.				NADUVATAM PLANTATION.			
	Actuals, 1882-83.	Sanctioned Budget Estimate, 1883-84	Regular Estimate, 1883-84	Budget Estimate, 1884-85	Actuals, 1882-83.	Sanctioned Budget Estimate, 1883-84	Regular Estimate, 1883-84	Budget Estimate, 1884-85
	RS. A. P.	RS.	RS.	RS.	RS. A. P.	RS.	RS.	RS.
Salaries.								
Superintendent	2,314 4 7	10,406	7,800	...	1,440 0 0	...	...	...
Assistant Superintendent	...	1,200	1,200	...	...	...	...	...
Manager	976 11 4	420	420	...	420 0 0	420	420	...
Clerks	420 0 0	192	192	...	152 0 0	96	96	...
Peons	172 8 0	...	...	...	960 0 0	1,800	1,800	...
Head Overseer	...	...	...	...	610 7 9	600	600	...
Assistant Overseers	...	...	...	...	2,406 0 0	2,500	2,500	2,500
Propagation.								
Nurseries	...	...	...	...	10,374 2 2	9,045	9,045	9,045
Upkeep.					2,469 15 1	3,000	3,000	3,000
Working Charges	...	...	...	...	10,070 12 2	11,400	11,400	5,200
Manure	...	...	...	...	915 2 6	600	600	...
Crop.								
Collection of Crop	...	...	...	7,000	1,939 6 6	1,000	1,000	1,000
Carriage, &c.	4,925 4 4	...	...	...	4,513 11 0	...	...	...
Buildings.								
New Works	...	...	...	...	48 0 0	50	50	25
Repairs	...	...	...	...	248 1 1	400	400	400
Miscellaneous.								
Peons' Clothing	35 0 0	50	50	50	455 4 3	1,700	1,700	1,700
Contingencies	685 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	...	...	...	1,400	...	...	...	...
Total ..	11,472 6 10	21,668	20,462	20,462	36,722 14 6	32,707	32,611	25,786

Expenditure.	AMENDMENT BY GOVERNMENT.		
	OFFICE AND GENERAL.	NADUVATAM PLANTATION.	
		Budget Estimate, 1884-85	
	RS.	RS.	
Salaries.			
Superintendent	...	...	
Assistant Superintendent	...	...	
Manager	...	...	
Clerks	...	...	
Peons	...	...	
Head Overseer	...	...	
Assistant Overseers	...	...	
Propagation.			
Nurseries	...	...	
Upkeep.			
Working Charges	...	...	
Manure	...	...	
Crop.			
Collection of Crop	...	...	
Carriage, &c.	...	...	
Buildings.			
New Works	...	...	
Repairs	...	...	
Miscellaneous.			
Peons' Clothing	...	...	
Contingencies	...	...	
Miscellaneous—			
Firewood Plantations	...	...	
Unforeseen Charges.			
Miscellaneous	...	...	
Travelling Allowance	...	...	
Total ..	...	...	

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

Expenditure.	Pykara Plantation.					Dodabetta Plantation.					Total and General.				
	Actuals, 1882-83.	Sanctioned Budget Estimate, 1883-84	Revised Estimate, 1883-84	Budget Estimate, 1884-85	Amendment by Government.	Actuals, 1882-83.	Sanctioned Budget Estimate, 1883-84	Revised Estimate, 1883-84	Budget Estimate, 1884-85	Amendment by Government.	Actuals, 1882-83.	Sanctioned Budget Estimate, 1883-84	Revised Estimate, 1883-84	Budget Estimate, 1884-85	Amendment by Government.
	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs.	Rs.	Rs.	Rs.
Salaries.															
Superintendent ..	..	..	..	..	..	1,600 0 0	..	..	2,400	..	2,314 4 7	10,400	7,800	7,200	..
Assistant Superintendent	..	..	..	..	..	..	..	..	..	..	3,040 0 0	2,400	2,400	2,400	..
Manager	..	..	..	..	..	400 12 11	..	..	420	..	976 11 4	1,200	1,200	1,200	..
Clerks	..	..	..	..	..	40 0 0	..	..	96	..	1,240 12 11	1,260	1,260	1,260	..
Peons	..	..	..	..	..	520 0 0	..	..	..	..	364 8 10	384	384	384	..
Head Overseer ..	840 0 0	840	840	840	..	..	..	..	..	..	2,320 0 0	2,640	2,640	2,640	..
Assistant Overseers	600 0 0	600	600	600	..	500 7 9	600	600	600	..	1,616 15 6	1,800	1,800	1,800	..
Preparation.															
Nurseries	1,515 6 6	1,500	1,500	1,500	..	1,433 3 6	1,900	1,900	1,900	..	5,159 15 0	5,900	5,900	5,900	..
Upkeep.															
Working Charges ..	6,473 8 0	6,780	6,780	6,780	..	6,241 3 11	10,600	10,600	10,600	..	23,088 14 1	26,425	26,425	26,425	..
Manure	978 3 1	1,500	1,500	1,500	..	1,905 9 0	1,500	1,500	1,500	..	5,333 11 2	6,000	6,000	6,000	..
Crop.															
Collection of Crop ..	3,428 4 0	4,050	4,050	1,000	..	6,793 13 9	10,400	10,400	8,800	..	20,292 13 11	25,850	23,850	15,000	..
Carriage, &c.	306 7 3	500	500	..	..	501 10 0	300	300	..	..	6,648 8 1	8,400	8,400	5,000	..
Buildings.															
New Works	11 12 1	..	..	500	..	..	1,600	1,600	600	..	1,951 2 7	1,000	1,000	2,500	..
Repairs	617 6 0	600	500	..	..	428 14 10	500	500	..	..	6,459 15 10	2,000	2,000	..	..
Miscellaneous.															
Peons' Clothing ..	..	..	..	..	..	..	..	..	25	..	83 0 0	100	100	100	..
Contingencies ..	..	100	100	..	..	107 11 0	100	100	100	..	940 13 11	2,000	2,000	2,000	..
Miscellaneous—															
Firewood Plantations..	..	..	..	..	..	..	..	..	..	..	455 4 3	1,700	1,700	1,000	..
Unforeseen Charges.															
Miscellaneous	..	..	..	..	..	..	..	..	..	..	2,043 7 11	1,000	1,000	2,000	..
Travelling Allowance ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	14,670 14 11	16,370	16,370	12,620	..	20,484 11 8	29,300	29,816	26,941	..	83,350 15 11	1,00,459	97,859	83,809	..

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

OOTACAMUND,
13th June 1883.

45

ORDER—dated 18th September 1883, . . 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.

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Govt. of [1883] Madras.

REVENUE.

Issued

Recd. *Encl.*

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

SEPTEMBER.

Cinchona Budget

for 1884-85.—Reviewing —.