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MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

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1-8-38

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—letter from M. A. LAWSON, Esq., Government Botanist and Director of Cinchona Plantations, Nilgiris, to the Secretary to Government, Revenue Department, dated Ootacamund, 27th September 1886, No. 63.

ABSTRACT.—Forwarding the budget estimates of the Government Cinchona Plantations for 1887-88 with explanatory note.

ENCLOSURES.

EXPLANATORY NOTE ON THE BUDGET ESTIMATE OF THE GOVERNMENT CINCHONA PLANTATIONS FOR THE YEAR 1887-88.

Actuals, 1885-86—*Receipts.*—The actuals for the year amounted to Rs. 1,02,690-10-4, but from the above figure the sum of Rs. 5,994-6-9 must be deducted, as this amount was not paid into the treasury, Messrs. Oakes and Company having taken this from the gross receipts realised by the auction sales on account of charges incurred by them. The net receipts are, therefore, Rs. 96,696-3-7. The receipts are detailed thus :—

	Rs.	A.	P.
Local sales of Cinchona bark	95,466	9	3
Bark supplied to the Medical Department, Madras... ...	640	0	0
Sale-proceeds of seed and plants	514	10	0
Miscellaneous	75	0	4
Total ...	96,696	3	7

2 *The Regular Estimate* for the year being Rs. 76,290, the actuals were Rs. 20,406-3-7 above the anticipated receipts and Rs. 11,800-12-2 over the actuals of the previous year. This increase is due to two more sales having been effected during the year than was originally arranged for.

3. *Charges.*—The expenditure amounted to Rs. 72,940-4-2, and if, in accordance with paragraph 2 of G.O., No. 1164, of the 16th October 1885, Revenue, these charges, which were not expected at the time of the budget preparation and which amounted to Rs. 2,371-13-8, be excluded, the net expenditure will be Rs. 70,568-6-6, and if again from this sum the charges belonging to the Quinologist's Department, amounting to Rs. 5,347-11-2, be deducted, the cost of the upkeep of the estates has been Rs. 65,220-11-4. The actuals for the year (Rs. 70,568-6-6) show a saving of Rs. 10,251-9-6 over the regular estimate for the year (Rs. 80,820) and a saving of Rs. 20,696-9-6 over the original budget estimate (Rs. 91,265).

Comparing the actuals with the regular estimate for the year, the chief reductions have been under the following heads :—

	Rs.
Working charges	2,314
Collection of crop	2,486
New works	1,492
Repairs	1,625

Working charges.—The reduction of Rs. 2,314 under this head was due to better supervision having been exercised over the works carried out on the Naduvatam and Pykara estates.

Crop, Rs. 2,486.—The savings effected under this head were the result of a large portion of the bark which was harvested having been taken from trees which were uprooted or coppiced instead of under the stripping process.

New works, Rs. 1,492.—The saving under this head was due to great care having been taken to keep all unnecessary expenditure down, as for instance by refitting old buildings instead of constructing new ones.

Repairs, Rs. 1,625.—The savings under this head were due to the same cause which has been given in the preceding paragraph.

4. *Regular Estimate*, 1886-87—*Receipts.*—This has been fixed at Rs. 93,557-4-8 detailed thus :—

	Rs.	A.	P.
Local sales of Cinchona bark	90,000	0	0
Supply of bark to the Medical Department, Madras	1,168	12	0
Do. do. Bombay ...	1,088	8	8
Sale of seeds and plants	1,200	0	0
Miscellaneous	100	0	0
Total ...	93,557	4	8

The bark which it is proposed to sell is 80,000 lb. of crown, at 14 annas a pound and 40,000 lb. of red, at 8 annas per pound, as specified in the margin. Owing, however, to the very unsettled state of the market, it is impossible to say that even these low prices will be realised.

	RS.
80,000 lb. of crown bark at 14 annas per pound ..	70,000
40,000 lb. of red at 8 annas	20,000
Total ..	90,000

This estimate is in accordance with the instructions conveyed in G.O., No. 638, dated the 29th July 1886, that only so much bark should be sold, as would raise a sum sufficient to cover the expenditure of the department.

The items of Rs. 1,168-12-0 and Rs. 1,088-8-8 represent the value of bark actually supplied to the Medical Storekeepers, Madras and Bombay, on their indents.

Sale of Seed and Plants.—Under this head Rs. 692-14-0 have already been realised, and it is calculated that, before the end of the official year, the total amount will not be less than Rs. 1,200. The above items with the miscellaneous item, of Rs. 100, make up the total of Rs. 93,557-4-8.

It is estimated that the following crop will be taken during 1887-88, from all three estates :—

Estates.	Crown.		Red.		Total.		Value.		
	BALES	LB.	BALES.	LB.	BALES	LB.	RS.	A.	P.
Dodabetta	600	60,000	..	..	600	60,000	52,500	0	0
Naduvatam	100	10,000	400	40,000	500	50,000	28,750	0	0
Pykara	100	10,000	200	20,000	300	30,000	18,750	0	0
Total ..	800	80,000	600	60,000	1,400	140,000	1,00,000	0	0

Calculating the 80,000 lb. of crown bark at 14 annas per lb. and the 60,000 lb. of red at 8 annas per pound, the value of the crop for the next year will be Rs. 1,00,000. With respect to the value of the crop, which it is proposed to take during the year 1887-88, the same remark applies that I made in paragraph 4, above.

5. *Charges.*—The total expenditure has been fixed at Rs. 87,260, as against Rs. 89,911; the savings of Rs. 2,651 over the budget are detailed thus :—

	RS.
Dodabetta	1,087
Naduvatam	2,466
Hooker	23
Wood	2,099
	5,675
Government Quinologist	221
	5,896
Excess under Office and General	3,245
	2,651

The regular estimate of Rs. 87,260, however, includes the sum of Rs. 5,000, sanctioned in G.O., No. 3028, of 22nd May 1886, for the purchase of a disintegrator and turbine; and also contains provision for Rs. 4,000, in accordance with the instructions conveyed in G.O., No. 348, of the 18th January 1886, that is, for those charges which are likely to be incurred by Messrs. Oakes and Company, Madras, on account of the auction sales. Deducting these two sums, (Rs. 9,000), there will be left Rs. 78,260, which will represent the real regular estimate, as against the budget estimate of Rs. 89,911, which was sanctioned by Government for the current official year, or less than it by Rs. 11,651.

6. *Budget Estimate, 1887-88—Receipts.*—This has been fixed at Rs. 93,300 detailed thus :—

	RS.
Local sales of barks	90,000
Supply of bark to the Medical Department, Madras	1,000
Do. do. Bombay	1,000
Sale of seed and plants	1,200
Miscellaneous	100
Total ...	93,300

The figure under local sales is the same as that entered in the regular estimate for the current year, and it is expected that this will be sufficient to cover the charges of the department, making due allowance for any changes in the market.

Rupees 1,000 are provided under each of the items, "Supply of bark to the Principal Medical Storekeepers, Madras and Bombay," as it is believed that they will again ask for the same kind and quantities of bark next year, as was actually supplied to them on their indent during the present year.

7. *Charges.*—These have been set down at Rs. 80,065 as against Rs. 87,260 the regular estimate for the current year, or less by Rs. 7,195.

	RS.	RS.
Budget estimate of 1887-88		80,065
Regular estimate for 1886-87		87,260
Decrease.		
Nurseries	130	
Working charges	2,744	
Manure	375	
New works	1,000	
Buildings (Repairs)	500	
Disintegrator	5,000	
		9,749
		77,511
Increase.		
Increase of pay to establishment	1,554	
Unforeseen charges	1,000	
		2,554
		80,065

The larger items in the above are explained thus :—

Working charges, Rs. 2,744.—This is due to reductions having been made in the upkeep of the Wood estate, as it is intended to limit the operations to the maintenance of the better portions, only, of that estate.

New works, Rs. 1,000, *and Disintegrator, Rs.* 5,000.—These being special charges for the current official year, will not occur again.

Repairs, Rs. 500.—The decrease here, is due to the more costly repairs having been already carried out.

Increase of pay to establishment, Rs. 1,554.—This is due to provision having been made for the annual increment of pay to the establishment, under G.O., No. 1081, of 18th July 1885, Financial, as well as for Mr. Hooper, the Government Quinologist.

Unforeseen charges, Rs. 1,000.—This is for the purpose of providing for any unlooked for expenses which may arise in connection with the putting up and working the new disintegrator.

BUDGET Estimate of Receipts for 1887-88 on account of the Government Cinchona Plantations, Nilgiris.

Particulars.	Actuals for 1885-86.	Budget Estimate for 1886-87.	Actuals for the first Five Months of 1886-87.	Probable Receipts for the remaining Seven Months of 1886-87.	Regular Estimate for 1886-87.	Budget Estimate for 1887-88.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Bark sold locally ..	95,466 9 3	75,000 0 0	..	90,000 0 0	90,000 0 0	90,000 0 0
Bark supplied to the Madras Medical Department.	640 0 0	..	1,168 12 0	..	1,168 12 0	1,000 0 0
Bark supplied to the Bombay Medical Department.	..	1,000 0 0	1,088 8 8	..	1,088 8 8	1,000 0 0
Sale of seed and plants..	514 10 0	500 0 0	692 14 0	507 2 0	1,200 0 0	1,200 0 0
Miscellaneous	75 0 4	100 0 0	38 5 3	61 10 9	100 0 0	100 0 0
Total ..	96,696 3 7	76,600 0 0	2,988 7 11	90,568 12 9	93,557 4 8	93,300 0 0

BUDGET Estimate of Expenditure on account of the Government Cinchona Plantations, Nilgiris, for the Official Year 1887-88.

Particulars.	Actuals for 1885-86.	Average Expenditure for the Three Years from 1883-84 to 1885-86.	Sanctioned Budget for 1886-87.	Actuals for the first Five Months of 1886-87.	Probable Charges for the remaining Seven Months of 1886-87.	Regular Estimate for 1886-87.	Budget Estimate for 1887-88.	Explanation of noticeable disproportion between the actuals of Five Months and the Estimate for the year.
OFFICE AND GENERAL.								
Cinchona Department,	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Salaries .. Government Botanist and Director	7,166 10 8	7,439 10 8	8,400 0 0	3,400 0 0	4,900 0 0	8,300 0 0	8,620 0 0	
Salaries .. Manager	1,390 5 0	1,153 13 9	1,270 0 0	500 0 0	770 0 0	1,270 0 0	1,390 0 0	
Salaries .. Clerk	521 8 0	453 13 4	600 0 0	250 0 0	350 0 0	600 0 0	600 0 0	
Salaries .. Storekeeper	105 0 0	35 0 0	187 0 0	75 0 0	112 0 0	187 0 0	199 0 0	
Salaries .. Peons	192 0 0	191 15 4	192 0 0	80 0 0	112 0 0	192 0 0	192 0 0	
Salaries .. Head Overseer	..	..	..	..	..	..	..	
Salaries .. Sub-Overseer	..	..	..	..	..	..	..	
Propagation .. Nurseries	..	..	..	..	..	..	..	
Upkeep .. Working charges	..	..	..	..	..	..	..	
Upkeep .. Manure	..	..	..	..	..	..	..	
Crop .. Collection of crop	..	..	..	..	..	..	..	
Crop .. Carriage of crop	349 2 0	2,743 5 5	1,500 0 0	2 12 0	997 4 0	1,000 0 0	1,000 0 0	
Buildings .. New works	..	..	..	..	..	..	..	
Buildings .. Repairs	52 6 2	17 7 5	500 0 0	106 11 8	393 4 4	500 0 0	500 0 0	
Miscellaneous .. Contingencies	1,428 5 2	986 12 3	1,000 0 0	498 4 6	501 11 6	1,000 0 0	1,000 0 0	
Miscellaneous .. Peons' clothing	50 0 0	29 3 7	100 0 0	25 0 0	..	25 0 0	25 0 0	
Miscellaneous .. Printing charges	36 4 0	21 11 1	100 0 0	14 10 0	5 6 0	20 0 0	20 0 0	
Miscellaneous .. Travelling allowance	1,890 0 10	1,717 9 10	1,500 0 0	485 9 0	1,015 0 0	1,500 0 0	1,500 0 0	
Miscellaneous .. Firewood plantations	..	..	..	..	..	..	..	
Miscellaneous .. Auction sale	..	..	..	..	4,000 0 0	4,000 0 0	4,000 0 0	
Miscellaneous .. Disintegrator	..	..	5,000 0 0	..	5,000 0 0	5,000 0 0	..	
Miscellaneous .. Unforeseen charges	3,145 14 9	5,002 10 10	..	..	..	..	1,000 0 0	
Total ..	16,327 8 7	19,796 1 6	20,319 0 0	5,437 6 2	18,156 9 10	23,594 0 0	20,046 0 0	
Quinologist's Department.								
Quinologist	4,496 10 8	2,191 1 9	5,100 0 0	2,000 0 0	3,100 0 0	5,100 0 0	5,700 0 0	
Laboratory Assistant	101 0 0	33 10 8	105 0 0	34 7 3	49 8 9	84 0 0	102 0 0	
Rent of Laboratory	517 8 0	172 8 0	420 0 0	175 0 0	245 0 0	420 0 0	420 0 0	
Contingencies	..	..	500 0 0	102 7 6	197 8 6	300 0 0	300 0 0	
Unforeseen charges	..	..	1,000 0 0	450 0 0	550 0 0	1,000 0 0	1,000 0 0	
Total ..	5,115 2 8	2,397 4 5	7,125 0 0	2,761 14 9	4,142 1 3	6,904 0 0	7,522 0 0	
Grand Total ..	21,442 11 3	22,193 5 11	27,474 0 0	8,199 4 11	22,298 11 1	30,498 0 0	27,568 0 0	

Budget Estimate of Expenditure on account of the Government Cinchona Plantations, Nilgiris, for the Official Year 1887-88—*continued.*

Particulars.	Actuals for 1885-86.	Average Expenditure for the Three Years from 1883-84 to 1885-86.	Sanctioned Budget for 1886-87.	Actuals for the first Five Months of 1886-87.	Probable Charges for the remaining Seven Months of 1886-87.	Regular Estimate for 1886-87.	Budget Estimate for 1887-88.	Explanation of noticeable disproportion between the actuals of Five Months and the Estimate for the year.
DODABETTA.								
Cinchona Department.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Salaries .. Government Botanist and Director	..	..	..	..	..	..	..	
Salaries .. Manager	..	..	..	..	..	..	..	
Salaries .. Clerk	385 0 0	408 5 4	360 0 0	150 0 0	210 0 0	360 0 0	360 0 0	
Salaries .. Storekeeper	105 0 0	35 0 0	187 0 0	75 0 0	112 0 0	187 0 0	199 0 0	
Salaries .. Peons	48 0 0	80 0 0	..	..	..	..	..	
Salaries .. Head Overseer	2,400 0 0	2,415 1 1	2,400 0 0	812 14 5	1,077 1 7	1,890 0 0	2,000 0 0	
Salaries .. Sub Overseer	600 0 0	466 10 8	600 0 0	250 0 0	350 0 0	600 0 0	600 0 0	
Propagation .. Nurseries	440 3 0	691 6 8	350 0 0	189 0 6	310 15 6	500 0 0	500 0 0	
Upkeep .. Working Charges	6,284 9 11	7,624 8 5	6,400 0 0	1,933 1 11	4,969 14 1	6,903 0 0	6,903 0 0	
Upkeep .. Manure	2,877 0 7	1,925 15 8	2,000 0 0	1,208 11 5	471 4 7	1,680 0 0	1,680 0 0	
Crop .. Collection of crop	4,249 2 0	5,830 10 0	7,000 0 0	2,530 13 6	3,059 2 6	5,590 0 0	5,590 0 0	
Crop .. Carriage of crop	..	..	..	..	..	..	..	
Buildings .. New works	609 7 0	468 6 6	..	..	..	..	..	
Buildings .. Repairs	149 2 0	327 2 8	500 0 0	423 5 6	576 10 6	1,000 0 0	500 0 0	
Miscellaneous .. Contingencies	..	..	..	..	..	..	..	
Miscellaneous .. Peons' clothing	..	6 4 6	..	..	..	..	..	
Miscellaneous .. Printing charges	..	..	..	..	..	..	..	
Miscellaneous .. Travelling allowance	..	..	..	..	..	..	..	
Miscellaneous .. Firewood plantations	..	..	..	..	..	..	..	
Miscellaneous .. Auction sale	..	..	..	..	..	..	..	
Miscellaneous .. Disintegrator	..	..	..	..	..	..	..	
Miscellaneous .. Unforeseen charges	..	..	..	..	..	..	..	
Total ..	18,147 8 6	20,479 7 6	19,797 0 0	7,572 15 3	11,137 0 9	18,710 0 0	18,332 0 0	

Budget Estimate of Expenditure on account of the Government Cinchona Plantations, Nilgiris, for the Official Year 1887-88—*continued.*

Particulars.	Actuals for 1885-86.	Average Expenditure for the Three Years from 1883-84 to 1885-86.	Sanctioned Budget for 1886-87.	Actuals for the first Five Months of 1886-87.	Probable Charges for the remaining Seven Months of 1886-87.	Regular Estimate for 1886-87.	Budget Estimate for 1887-88.	Explanation of noticeable disproportion between the actuals of Five Months and the Estimate for the year.
Cinchona Department.			NADUVATAM.					
Salaries .. Government Botanist and Director ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	
Salaries .. Manager	..	..	..	..	..	..	..	
Salaries .. Clerk	385 0 0	408 5 4	360 0 0	150 0 0	210 0 0	360 0 0	360 0 0	
Salaries .. Storekeeper	105 0 0	35 0 0	187 0 0	75 0 0	112 0 0	187 0 0	199 0 0	
Salaries .. Peons	48 0 0	80 0 0	..	..	..	..	..	
Salaries .. Head Overseer	1,759 3 1	1,760 14 0	1,870 0 0	750 0 0	1,120 0 0	1,870 0 0	1,990 0 0	
Salaries .. Sub-Overseer	680 0 0	626 10 8	600 0 0	250 0 0	350 0 0	600 0 0	600 0 0	
Propagation .. Nurseries	588 15 0	1,584 5 2	700 0 0	231 9 0	468 7 0	700 0 0	700 0 0	
Upkeep .. .. Working charges	8,420 2 10	11,930 5 2	8,470 0 0	3,926 11 3	5,073 4 9	9,000 0 0	9,000 0 0	
Upkeep .. .. Manure	3,425 6 10	3,414 10 7	3,396 0 0	1,652 8 4	647 7 8	2,300 0 0	2,300 0 0	
Crop .. .. Collection of crop	2,416 3 3	6,098 1 4	4,700 0 0	1,446 5 6	1,353 10 6	2,800 0 0	2,800 0 0	
Crop .. .. Carriage of crop	..	..	..	..	..	..	..	
Buildings .. New works	124 3 6	131 8 5	..	..	..	..	..	
Buildings .. Repairs	574 0 0	1,036 15 3	1,000 0 0	87 7 0	912 9 0	1,000 0 0	1,000 0 0	
Miscellaneous .. Contingencies	..	..	..	..	..	..	..	
Miscellaneous .. Peons' clothing	..	8 5 4	..	..	..	..	..	
Miscellaneous .. Printing charges	..	..	..	..	..	..	..	
Miscellaneous .. Travelling allowance	..	..	..	..	..	..	..	
Miscellaneous .. Firewood plantations	43 8 0	694 15 3	..	..	..	..	..	
Miscellaneous .. Auction sale	..	..	..	..	..	..	..	
Miscellaneous .. Disintegrator	..	..	..	..	..	..	..	
Miscellaneous .. Unforeseen charges	..	..	..	..	..	..	..	
Total ..	18,569 10 6	27,810 0 6	21,283 0 0	8,569 9 1	10,247 6 11	18,817 0 0	18,949 0 0	

Budget Estimate of Expenditure on account of the Government Cinchona Plantations, Nilgiris, for the Official Year 1887-88—*continued.*

Particulars.	Actuals for 1885-86.	Average Expenditure for the Three Years from 1883-84 to 1885-86.	Sanctioned Budget for 1886-87.	Actuals for the first Five Months of 1886-87.	Probable Charges for the remaining Seven Months of 1886-87.	Regular Estimate for 1886-87.	Budget Estimate for 1887-88.	Explanation of noticeable disproportion between the actuals of Five Months and the Estimate for the year.
Cinchona Department.			PYKARA.					
Salaries .. Government Botanist and Director ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	Rs. A. P. ..	
Salaries .. Manager	..	..	..	..	..	..	..	
Salaries .. Clerk	..	..	360 0 0	..	..	..	..	
Salaries .. Storekeeper	..	..	187 0 0	..	75 0 0	75 0 0	185 0 0	
Salaries .. Peons	..	..	..	..	..	..	..	
Salaries .. Head Overseer	1,225 0 0	904 8 11	1 870 0 0	750 0 0	1,120 0 0	1,870 0 0	1,990 0 0	
Salaries .. Sub-Overseer	600 0 0	600 0 0	600 0 0	250 0 0	350 0 0	600 0 0	600 0 0	
Propagation .. Nurseries	811 14 0	1,020 0 10	1,000 0 0	254 2 0	575 14 0	830 0 0	700 0 0	
Upkeep .. .. Working charges	9,308 8 8	8,781 5 10	12,315 0 0	3,755 6 3	7,616 9 9	11,372 0 0	8,628 0 0	
Upkeep .. .. Manure	870 14 0	1,130 1 1	2,000 0 0	696 7 7	331 8 5	1,028 0 0	653 0 0	
Crop .. .. Collection of crop	1,403 14 3	1,696 2 9	1,525 0 0	408 6 6	1,551 9 6	1,960 0 0	1,960 0 0	
Crop .. .. Carriage of crop	..	..	..	..	..	..	..	
Buildings .. New works	459 13 0	153 4 4	1,000 0 0	..	1,000 0 0	1,000 0 0	..	
Buildings .. Repairs	100 6 0	239 15 8	500 0 0	178 12 6	321 3 6	500 0 0	500 0 0	
Miscellaneous .. Contingencies	..	..	..	..	..	..	..	
Miscellaneous .. Peons' clothing	..	..	..	..	..	..	..	
Miscellaneous .. Printing charges	..	..	..	..	..	..	..	
Miscellaneous .. Travelling allowance	..	..	..	..	..	..	..	
Miscellaneous .. Firewood plantations	..	..	..	..	..	..	..	
Miscellaneous .. Auction sale	..	..	..	..	..	..	..	
Miscellaneous .. Disintegrator	..	..	..	..	..	..	..	
Miscellaneous .. Unforseen charges	..	..	..	..	..	..	..	
Total ..	14,780 5 11	14,525 7 5	21,357 0 0	6,293 2 10	12,941 13 2	19,235 0 0	15,216 0 0	

Budget Estimate of Expenditure on account of the Government Cinchona Plantations, Nilgiris, for the Official Year 1887-88—*continued.*

Particulars.	Actuals for 1885-86.	Average Expenditure for the Three Years from 1883-84 to 1885-86.	Sanctioned Budget for 1886-87.	Actuals for the first Five Months of 1886-87.	Probable Charges for the remaining Seven Months of 1886-87.	Regular Estimate for 1886-87.	Budget Estimate for 1887-88.	Explanation of noticeable disproportion between the actuals of Five Months and the Estimate for the year.
			TOTAL.					
Cinchona Department.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Salaries .. Government Botanist and Director ..	7,166 10 8	7,439 10 8	8,400 0 0	3,400 0 0	4,900 0 0	8,300 0 0	8,620 0 0	
Manager	1,390 5 0	1,153 13 9	1,270 0 0	500 0 0	770 0 0	1,270 0 0	1,390 0 0	
Clerk	1,291 8 0	1,270 8 0	1,680 0 0	550 0 0	770 0 0	1,320 0 0	1,320 0 0	
Storekeeper	315 0 0	105 0 0	748 0 0	225 0 0	411 0 0	636 0 0	782 0 0	
Peons	288 0 0	351 15 4	192 0 0	80 0 0	112 0 0	192 0 0	192 0 0	
Head Overseer	5,384 3 1	5,080 8 0	6,140 0 0	2,312 14 5	3,317 1 7	5,630 0 0	5,980 0 0	
Sub-Overseer	1,880 0 0	1,693 5 4	1,800 0 0	750 0 0	1,050 0 0	1,800 0 0	1,800 0 0	
Propagation .. Nurseries	1,841 0 0	3,495 12 8	2,050 0 0	674 11 6	1,355 4 6	2,030 0 0	1,900 0 0	Rupees 410. This excess is required to raise plants to meet the demand of the public.
Upkeep .. Working charges	24,013 5 5	28,336 3 5	27,185 0 0	9,615 3 5	17,659 12 7	27,275 0 0	24,531 0 0	Rupees 4,199. The increase is due to more conservancy work having to be done in the Dodabetta and Hooker Plantations.
Manure	7,173 5 5	6,470 11 4	7,396 0 0	3,557 11 4	1,450 4 8	5,008 0 0	4,633 0 0	Rupees 3,531. The decrease under this head is due to the greater part of manuring operations being nearly finished.
Crop .. .. Collection of crop	8,069 3 6	13,624 14 2	13,225 0 0	4,385 9 6	5,964 6 6	10,350 0 0	10,350 0 0	
Carriage of crop	349 2 0	2,743 5 5	1,500 0 0	2 12 0	997 4 0	1,000 0 0	1,000 0 0	Rupees 993. The carrying of bales will take place in the months of September, October and November.
Buildings .. New works	1,193 7 6	753 3 2	1,000 0 0	..	1,000 0 0	1,000 0 0	..	
Repairs	875 14 2	1,621 9 0	2,500 0 0	796 4 8	2,203 11 4	3,000 0 0	2,500 0 0	Rupees 1,090. The excess will be required for the repairs of Dodabetta and Naduvatam buildings.
Miscellaneous .. Contingencies	1,428 5 2	986 12 3	1,000 0 0	498 4 6	501 11 6	1,000 0 0	1,000 0 0	
Peons' clothing	50 0 0	43 13 5	100 0 0	25 0 0	..	25 0 0	25 0 0	
Printing charges	36 4 6	24 11 1	100 0 0	14 10 0	5 6 0	20 0 0	20 0 0	
Travelling allowance	1,890 0 10	1,717 9 10	1,500 0 0	485 0 0	1,015 0 0	1,500 0 0	1,500 0 0	Rupees 336. This excess amount will be required for the travelling of the Government Botanist and his subordinates.
Firewood plantations	43 8 0	694 15 3	..	..	..	..	..	
Auction sales	..	..	..	..	4,000 0 0	4,000 0 0	4,000 0 0	
Disintegrator	..	..	5,000 0 0	..	5,000 0 0	5,000 0 0	..	
Unforeseen charges	3,145 14 9	5,002 10 10	..	..	..	..	1,000 0 0	
Total ..	67,825 1 6	82,611 0 11	82,786 0 0	27,873 1 4	52,482 14 8	80,356 0 0	72,543 0 0	

Budget Estimate of Expenditure on account of the Government Cinchona Plantations, Nilgiris, for the Official Year 1887-88—*continued.*

Particulars.	Actuals for 1885-86.	Average Expenditure for the Three Years from 1883-84 to 1885-86.	Sanctioned Budget for 1886-87.	Actuals for the first Five Months of 1886-87.	Probable Charges for the remaining Seven Months of 1886-87.	Revised Estimate for 1887-88.	Budget Estimate for 1887-88.	Explanation of noticeable disproportion between the actuals of Five Months and the Estimate for the year.
			TOTAL—*continued.*					
Quinologist's Department.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Quinologist	4,496 10 8	2,191 1 9	5,100 0 0	2,000 0 0	3,100 0 0	5,100 0 0	5,700 0 0	
Laboratory Assistant	101 0 0	33 10 8	105 0 0	34 7 3	49 8 9	84 0 0	102 0 0	
Rent of Laboratory	517 8 0	172 8 0	420 0 0	175 0 0	215 0 0	420 0 0	420 0 0	
Contingencies	..	..	500 0 0	102 7 6	197 8 6	300 0 0	300 0 0	
Unforeseen charges	..	..	1,000 0 0	450 0 0	550 0 0	1,000 0 0	1,000 0 0	
Total ..	5,115 2 8	2,397 4 5	7,125 0 0	2,761 14 9	4,142 1 3	6,904 0 0	7,522 0 0	
Grand Total ..	72,940 4 2	85,008 5 4	89,911 0 0	30,635 0 1	56,624 15 11	87,260 0 0	80,065 0 0	

ORDER—dated 15th November 1886, No. 990, Revenue.

Miscellaneous.

The following statement shows the actual receipts and charges on account of the Government Cinchona Plantations for the year 1885-86, the sanctioned budget and the proposed revised estimate of the same for 1886-87, and the Director's budget estimate for 1887-88 :—

—	Actuals of 1885-86.	Sanctioned Budget, 1886-87.	Revised Estimate, 1886-87.	Budget Estimate, 1887-88.
	RS.	RS.	RS.	RS.
Receipts	96,696	76,600	93,557	93,300
Charges	72,940	88,600	87,260	80,065

ACTUALS OF 1885-86.

2. *Receipts.*—The receipts for 1885-86 exceeded the revised estimate by Rs. 20,406 owing to more bark having been sold than was originally intended.

3. *Charges.*—The charges fell short of the amount entered in the revised estimate by Rs. 7,360. The details of the largest differences between the actual expenditure and the revised estimate are given by the Director, who also states the reasons for the variations. Although the error is on the right side, still, in the opinion of Government, it should be possible to prepare an estimate more in accordance with actual needs, and thus prevent money being unnecessarily locked up.

REVISED ESTIMATES, 1886-87.

4. *Receipts.*—The budget estimate of receipts, during 1886-87, was Rs. 76,600, and the Director has raised this, in his revised estimate, to Rs. 93,557. The chief increase occurs under the head "Bark sold locally," the budget estimate for which was Rs. 75,000, while the revised estimate is Rs. 90,000. The Director proposes to sell 80,000 lb. of crown bark and 10,000 lb. of the red variety, and he estimates that the former will realise 14 annas a pound and the latter 8 annas. It is observed that, at the sales held in September and October of this year, the average price realised for crown bark was about 12 annas a pound; the Government are willing, however, to accept the Director's estimate of 14 annas as the bark sold then was not very rich in quinine, while some improvement in prices may be expected from the recent rise in the rate of exchange. The Director states that his proposal to sell an increased quantity of bark is based on "the instructions conveyed in G.O., No. 638, dated 29th July 1886, that only so much bark should be sold as would raise a sum sufficient to cover the expenditure of the department." It is clear, however, that these instructions refer to the upper and not to the lower limit of the quantity to be sold, and in view of the probable requirements of the Government Quinologist for the manufacture, on a large scale, of *Dr. Vrij's Liquid Extract*, the Government consider that it is neither necessary, nor advisable, to sell so large a quantity of bark as 120,000 lb. They, therefore, sanction the sale of 80,000 lb. of crown bark and 5,000 lb. of red bark. This should realise Rs. 72,500. The receipts, from other sources, are estimated at Rs. 3,557; they will be accepted at a round sum of Rs. 3,500, and the revised estimate of receipts will then stand at Rs. 76,000.

5. *Charges.*—The Director gives the budget estimate of charges for 1886-87 as Rs. 89,911 instead of Rs. 88,600, the sanctioned figure. The Director should remember that no addition can be made to the budget allotment, without formal and specific sanction. The revised estimate of charges amounts to Rs. 87,260. This is accepted subject to the following modifications.

* G.O., 16th October 1885, No. 1164.

† G.O., 21st October 1886, No. 6337, Mis.

The amount entered as rent of the Quinologist's laboratory is Rs. 420, although the Government reduced this to Rs. 300.* The rent, however, from October 1886 will be Rs. 70 per mensem.† The grant under this head will, therefore, be raised to Rs. (150 + 420 = 570). A sum of Rs. 1,000 was entered in the budget for the Quinologist's Department under the head of "Unforeseen charges," and Rs. 450 of this allotment has already been expended. This amount must, therefore, in the absence of information as to the nature of the charges, be left under this head, but all unforeseen expenditure must in future be met from savings as in other departments. The remainder of the grant (Rs. 550) will accordingly be struck out, but in order to prevent inconvenience, the grant for contingencies will be increased by Rs. 140. The effect of these alterations is to reduce the revised estimate of charges to Rs. 87,000, or rather more than Rs. 16,000 in excess of the actuals of 1885-86, but Rs. 1,600 less than the budget estimate for 1886-87.

BUDGET ESTIMATE, 1887-88.

6. *Receipts.*—The Director estimates that the receipts will amount to Rs. 93,300, the details being as follows :—

	RS.
Local sales of bark	90,000
Supply of bark to Medical departments	2 000
Sale of seed and plants	1,200
Miscellaneous	100
Total ...	93,300

He states that "the figure under 'local sales' is the same as that entered in the regular estimate for the current year, and it is expected that this will be sufficient to cover the charges of the department, making due allowance for any changes in the market."

The meaning of this is not clear. The charges are estimated at only Rs. 80,065, so that the receipts will exceed them by Rs. 13,000. If, however, the words "the figure under local sales" refer to the quantity of bark and not to the sum which it is expected to realise—and from the concluding words of the passage quoted this would appear to be the case—and if, as it would further appear, the Director does not anticipate that the sum of Rs. 90,000 will be realised, then his estimate of receipts is incorrect. Further the Director has omitted to take credit for the value of any bark which may be supplied to the Government Quinologist for the manufacture of febrifuge. The Government are not in a position to state how much bark will be required for this purpose, but they consider that only so much should be sold as will bring the total receipts up to Rs. 80,000. The estimate of receipts will then stand thus :—

	RS.
Value of bark sold locally. Do. do. used for the manufacture of febrifuge.	76,700
Value of bark supplied to Medical departments ...	2,000
Value of seed and plants sold	1,200
Miscellaneous	100
Total ...	80,000

7. *Charges.*—The expenditure during the year 1887-88 is estimated at Rs. 80,065. The cost of the permanent establishment amounts to Rs. 25,886, as against Rs. 24,332, for the year 1886-87. The increase of Rs. 1,554 is due to provision having been made for the sanctioned increments in the salaries of certain officers. The working charges are put at Rs. 24,531, or about Rs. 500 in excess of the actuals of 1885-86. A sum of Rs. 4,633 is provided for the cost of manure, the actuals for 1885-86 being

Rs. 7,173 and the revised estimate for the current year being Rs. 5,008. The charges on account of collection of crop are estimated at Rs. 10,350, or the same figure as that given in the revised estimate. Seeing that the actuals of 1885-86 were Rs. 8,069 only, the Government consider that Rs. 10,000 will be a sufficient provision. Similarily, the cost of carriage of crop is fixed at Rs. 1,000, although the actuals of 1885-86 were only Rs. 349. It is believed that the estate carts and cattle are now largely used for this purpose; the provision will, therefore, be reduced to Rs. 500. No provision is made for new works, but the Director enters a sum of Rs. 1,000 under "Unforeseen charges" and explains that this is intended to meet any expenditure that may be found necessary in connection with putting up and working the new disintegrator. The amount should in that case have been entered under "New works," to which head it will now be transferred. A sum of Rs. 2,500 is provided for repairs, but as the average expenditure under this head amounts to only Rs. 1,621, and as Rs. 3,000 are provided for the current year, the Government consider that it is improbable that the expenditure in 1887-88 will exceed Rs. 1,500. This figure will accordingly be entered in the budget. With reference to the remarks contained in paragraph 5 above, the amount entered for the rent of the Quinologist's laboratory will be raised to Rs. 840, and the provision made for unforeseen charges in his department will be struck out.

8. The charges, as thus modified, amount to Rs. 77,635, and a round sum of Rs. 77,700 will be adopted. The difference (Rs. 65) can be added to the provision for manure, which seems rather low.

9. The budget estimates for 1887-88 will then stand as shown below:—

	RS.
Receipts	80,000
Charges	77,700

10. The attention of the Director will be drawn to G.O., dated 14th August 1883, No. 1742-A, Financial, directing the substitution of the term *revised estimate* for *regular estimate*. Fractions of a rupee should not be used when framing estimates and should not be expressed even when dealing with actuals.

(True Extract.)

(Signed) J. F. PRICE,
Ag. Secretary to Government.

To the Government Botanist, &c.
" the Accountant-General.
" the Financial Department.

Exd. W. H. French.

40 Copies.

13 /.

Explanatory Note on the Budget Estimate of the Government Cinchona Plantations, Nilgiris for the year 1887-88.

Actuals 1885-86. Receipts The actuals for the year amounted to Rs 102.690-10-4, but from the above figure the Sum of Rs 5994-6-9 must be deducted, as this amount was not paid in to the Treasury, Messrs Oakes & Co having taken this from the gross receipts realized by the Auction Sales, on account of Charges incurred by them. The net receipts are therefore Rs 96696-3-7. The receipts are detailed thus:—

Local Sales of Cinchona bark	Rs 95466-9-3
Bark Supplied to the Medical Deptt. Madras.	640--
Sale proceeds of Seed and plants	514-10-0
Miscellaneous	75--4
	96,696-3-7

2. The Regular Estimate for the year being Rs 76290, the actuals were Rs 20406-3-7 above the anticipated receipts

Receipts and Rs 11800-12-2 over the actuals of the previous year. This increase is due to two more Sales having been effected during the year, than was originally arranged for.

3. Charges The expenditure amounted to Rs 72,940-4-2, and, if in accordance with para 2 of G.O. No 1164 of the 16th October 1885, Revenue, those charges which were not expected at the time of the Budget preparation, and which amounted to Rs 2371-13-8, be excluded, the net expenditure will be Rs 70568-6-6, and if again from this Sum, the charges belonging to the Quinologest's Department amounting to Rs 5347-11-2 be deducted, the cost of the up-keep of the estates has been Rs 65,220-11-4. The actuals for the year (Rs 70568-6-6), show a Saving of Rs 10251-9-6 over the Regular Estimate for the year, (Rs 80820), and a Saving of Rs 20,696-9-6 over the original Budget Estimate (Rs 91265).

Comparing

Comparing the Actuals with the Regular Estimate for the year, the chief reductions have been under the following heads:—

Working Charges	Rs 2,314
Collection of Crop	2,486
New Works	1,492
Repairs	1,625

Working Charges. The reduction of Rs 2314 under this head was due to better Supervision having been exercised over the works carried out on the Nadumatam and Pykara Estates.

Crop Rs 2486 The Savings effected under this head, were the result of a large portion of the bark, which was harvested having been taken from trees, which were uprooted, or coppiced, instead of under the Stripping process.

New Works Rs 1492 The Saving under this head was due to great care having been taken to keep all unnecessary expenditure down, as for instance, by refitting old buildings instead of constructing new

new ones.

Repairs Rs 1625. The savings under this head were due to the same cause which has been given in the preceding paragraph.

4. Regular Estimate 1886-87

Receipts. This has been fixed at Rs 93557.4.8 detailed thus:—

Local Sales of Cinchona bark	Rs 90000	-0-0
Supply of bark to the Medical Department Madras.	1168	-12-0
do — do Bombay	1088	-8-8
Sale of Seed and plant	1200	-0-0
Miscellaneous	100	-0-0
	93,557	-4-8

The bark which it is proposed to sell is 80,000 lbs of Crown at 14 annas a pound, and 40000 lbs of Red at 8 annas per pound,

80,000 lbs of Crown bark at 14 annas per pound	Rs 70,000	as specified
40,000 of Red at 8 annas.	20,000	in the
	90,000	margin.

Owing, however, to the very unsettled state of the market, it is impossible to say that

17

that even these Comprises will be realized.

This Estimate is in accordance with the instructions conveyed in G. O. No 638 dated the 29th July 1886, that only so much bark should be sold, as would raise a Sum, Sufficient to cover the expenditure of the Department.

The items of Rs 1168-12-0 and Rs 1088-8-8, represent the value of bark actually Supplied to the Medical Storekeepers, Madras and Bombay on their Indents.

Sale of Seed and plants Under this head Rs 692-14-0 have already been realized, and it is calculated, that, before the end of the Official year, the total amount will not be less than Rs 1200. The above items with the Miscellaneous item of Rs 100 make up the total of Rs 93,557-4-8.

It is estimated that the following crop will be taken during 1887-88 from

all

all three estates.

Estate	Crown Bales	Crown lbs	Red Bales	Red lbs	Total Bales	Total lbs	Value
Dodabetta	600	60,000	.	.	600	60,000	52,500 - -
Naduvatam	100	10,000	400	40,000	500	50,000	28,750 - -
Pykara	100	10,000	200	20,000	300	30,000	18750 - -
Total	800	80,000	600	60,000	1400	140,000	100000 - -

Calculating the 80,000 lbs of Crown bark at 4 annas per lb, and the 60,000 lbs of Red at 8 annas per pound, the value of the Crop for the next year will be Rs 1,00,000. With Respect to the value of the crop which it is proposed to take during the year 1887-88 the Same remark applies that I made in para 4 above.

5. Charges The total expenditure has been fixed at Rs 87260, as against Rs 89,911 the Savings of Rs 2651 over the Budget are detailed thus:—

	Rs
Dodabetta	1087
Naduvatam	2466
Hooker	23
Wood	2099
	5675
Govt Quindologist	221
	5896
Encess under offi and Quartals	3245
	2651

The Regular Estimate of Rs 87260, however, includes the Sum of Rs 5000 Sanctioned in G O No 3028 of 22 May 1886, for the purchase of a Desintegrator and Turbine, and also Contains provision for Rs 4000 in accordance with the instructions conveyed in G O No 348 of the 18th January 1886, that is for those Charges which are likely to be incurred by Messrs Cakes & Co, Madras, on account of the Auction Sales. Deducting these two Sums (Rs 9000) there will be left (Rs 78260) which will represent the real Regular Estimate, as against the Budget Estimate of Rs 89911, which was Sanctioned by Government for the Current Official year, or less than it by Rs 11651.

Budget Estimate 1887-88

Receipts This has been fixed at Rs 93,300

detailed

detailed thus:—

Local Sales of bark	₹ 90,00
Supply of bark to the Medical Department Madras	1,000
—— do —— Bombay	1,000
Sale of seed and plant	1,200
Miscellaneous	100
	93,300

The figure under Local Sales is the same as that entered in the Regular Estimate for the current year, and it is expected that this will be sufficient to cover the charges of the Department, making due allowance for any changes in the market.

₹ 1000 are provided under each of the items, "Supply of bark to the Principal Medical Storekeepers, Madras and Bombay" as it is believed that they will again ask for the same kind and quantities of bark next year, as was actually

actually supplied to them on their Indent during the present year.

Charges These have been set down at ₹ 80,065 as against ₹ 87260 the Regular Estimate for the current year, or less by ₹ 7195.

Budget Estimate of 1887-88.		₹ 80,065.
Regular Estimate for 1886-87		87,260
Decrease		
Nurseries	₹ 130	
Working Charges	" 2744	
Manure	" 375	
New Works	" 1000	
Buildings (Repairs)	" 500	
Desintegrator	" 5000	9749
		77511
Increase		
Increase of pay to Establishment	1554	
Enforcement Charges	1000	2554
		₹ 80,065

The larger items in the above are explained thus:—

Working Charges ₹ 2744 This is due to reductions having been made in the up-keep

of the Wood Estate, as it is intended to limit the operations to the maintenance of the better portions only of that estate.

New Works Rs 1000 and Desintegrator Rs 5000 These being special charges for the Current Official year, will not occur again.

Repairs Rs 500 The decrease here is due to the more costly repairs having been already carried out

Increase of pay to Establishment Rs 1554 This is due to provision having been made for the annual increment of pay to the establishment, under G. O. No 1081 of 18th July 1855, Financial — as well as for Mr Hooper, the Government Zoologist

Unforeseen Charges Rs 1000. This is for the purpose of providing for any unlooked for expenses which may arise in Connection with the putting up and working the new desintegrator.

W. A. Lawson.
Govt Botanist and Director

Encl. III

Enclosure to Letter No 63
dated 29 September 1886
from the Government Botanist
and Superintendent of Cinchona
Plantations, Nilgiris
to the Secretary to the Government
Revenue Department
Ootacamund.

Budget Estimate of Receipts for 1887-88 on account of the Government Plantations Nilgiris.

Particulars	Actuals for 1885-86	Budget Estimate for 1886-87	Actuals for nine months of 1886-87	Probable Receipts for the remaining Three months of 1886-87	Revised Estimate for 1886-87	Budget Estimate for 1887-88.
Bark sold locally	95466 9 3	75.000 ..	.. ..	90.000 ..	90.000 ..	90.000 ..
" supplied to the Madras Medical Department	640 ..	" ..	1168 12	" ..	1168 12 "	1.000 ..
" do to Bombay do	" ..	1.000 ..	1088 8	" ..	1088 8	1.000 ..
Sale of seeds & plants	5 11 10	100 ..	69 .. 14	507 2 ..	1200 ..	1200 ..
Miscellaneous	75 .. 4	100 ..	38 .. 3	61 10 9	100 ..	100 ..
Total	96696 3 7 6.	76.100 ..	2988 7 11	90568 12 9	93557 4 8	93300 ..

M. R. Lawson
Govt. Botanist and
Director

Director's Office
Ootacamund
27 September 1886

Explanation of the Receipts & Disbursements of the Government Cinchona Plantations, Nilgiris, for the year 1886-87.

Rev. 29/12/86

A. I

Enclosure to letter
No. 63 dated 27 September
1886 from the Government
Botanist and Director of
Cinchona Plantations
Nilgiris to the Secretary
to Government Revenue
Department Fort St. George

Budget Estimate
of Receipts for 1887-88
on account of the Govt.
Cinchona plantations Nilgs.

1
Rev: 7912/86.

A. II

Enclosure to letter
No. 63 dated 27 September
1886 from the Government
Botanist and Director
of Cinchona Plantations
Nilgiris to the Secretary
to Government Revenue
Department Fort St. George

Budget Estimate of
Expenditure on account
of the Management &
Plantations Nilgiris
for the Official year
1887-88.

No. I

Budget Estimate & Expenditure on account of the Government Cinchona Plantations & Nilgiris for the official year 1887-88.

Particulars	Actuals for 1885-86	Average expenditure for the three years from 1883-84 to 1885-86.	Sanctioned Budget for 1886-87	Actuals for the first 5 Months of 1886-87	Probable charges during the remaining seven months of 1886-87	Regular Estimate for 1886-87.	Budget Estimate for 1887-88.	Explanation of noticeable disproportion between the actuals of five months and the estimate for the year.
Cinchona Department								
Salaries								
Govt. Botanist and Director	7166 8	7439 8	8400	3500	4900	8400	8620	
Manager	13905	11539	1270	500	770	1270	1390	
Clerk	5218	45314	600	250	350	600	600	
Storekeeper	105	35	187	75	112	187	197	
Peons	192	19154	192	80	112	192	192	
Head Overseer	"	"	"	"	"	"	"	
Sub Overseer	"	"	"	"	"	"	"	
Propagation								
Nurseries	"	"	"	"	"	"	"	
Irrigation								
Watering Charges	"	"	"	"	"	"	"	
Manure	"	"	"	"	"	"	"	
Crop								
Collection of Crop	"	"	"	"	"	"	"	
Carriage of crop	"	"	"	"	"	"	"	
Building								
New Works	3392	27435	150000	212	4974	1000	1000	
Repairs	"	"	"	"	"	"	"	
Miscellaneous								
Contingencies	5262	1775	500	10618	3934	500	500	
Boots & Clothing	"	"	"	"	"	"	"	
Printing Charges	14352	9862 3	1000	4984 6	5011 6	1000	1000	
Travelling allowance	50	29 3 7	100	25	56	25	25	
Forward Plants	264	241 1	100	141	"	20	20	
Auction Sale	1890 10	17179 10	1500	485	1015	1500	1500	
Lascar Gratuities	"	"	"	"	4000	4000	4000	
Miscellaneous charges	"	"	"	"	5000	"	"	
Total	31451 9	50021 10	5000	"	"	1000	1000	
	16327 87	197961 6	20,349	54376 2	18156 4	23594	20046	
Zoological Depn.								
Zoologist	4496 8	2191 9	5100	2000	3100	5100	5700	
Laboratory Assistant	101	33 8	105	34 7 3	49 8 9	84	102	
Rent of Laboratory	5178	1728	420	175	245	420	420	
Contingencies	"	"	500	102 7 6	197 8 6	300	300	
Miscellaneous charges	"	"	1000	450	550	1000	1000	
Total	5115 28	23974 5	7125	2761 49	4142 13	6904	7522	
Grand Total	21442 115	220935 15	27474	57138 51	22298 17	30498	27568	

29 9

Budget Estimate of Expenditure on account of the Government Cinchona Plantations Nilgiris for the official year 1887-88.

Particulars	Actuals for 1885-86.	Average expenditure for the three years from 1883/84 to 1885-86.	Sanctioned Budget for 1886-87.	Actuals for the first 5 months of 1886-87.	Probable Charges for remaining Seven months of 1886-87.	Regular Estimate for 1886-87.	Budget Estimate for 1887-88.	Explanation of noticeable disproportion between the actuals of five months and the estimate for the year.
Cinchona Department								
				Nadukaṇi				
Salaries								
Govt. Botanist and Director	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Manager	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Clerk	385 " "	408 5 4	360 " "	150 " "	210 " "	360 " "	360 " "	
Storekeeper	105 " "	35 " "	187 " "	75 " "	112 " "	187 " "	199 " "	
Peons	48 " "	80 " "	" " "	" " "	" " "	" " "	" " "	
Head Overseer	1759 3 1	1760 14 "	1870 " "	760 " "	1120 " "	1870 " "	1990 " "	
Sub Overseer	686 " "	626 10 8	600 " "	250 " "	350 " "	600 " "	600 " "	
Propagation								
Nurseries	588 15 "	1584 5 2	700 " "	231 9 "	468 7 "	700 " "	700 " "	
Up-keep								
Working Charges	8420 2 10	11,930 5 2	8470 " "	3926 11 3	5073 4 9	9000 " "	9000 " "	
Manure	3,425 6 10	3414 10 7	3396 " "	1652 8 4	6477 8	2300 " "	2300 " "	
Crop								
Collection of crop	2,416 3 3	6098 1 4	4700 " "	1446 5 6	1353 10 6	2800 " "	2800 " "	
Carriage of crop	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Building								
New Works	124 3 6	131 8 5						
Repairs	574 " "	1036 15 3	1000 " "	87 7 "	912 9 "	1000 " "	1000 " "	
Miscellaneous								
Contingencies	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Boat Clothing	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Printing Charges	" " "	8 5 4	" " "	" " "	" " "	" " "	" " "	
Travelling Allowance	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Firewood Plantation	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Auction Sale	438 "	694 15 3	" " "	" " "	" " "	" " "	" " "	
Desiccator	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Miscellaneous charges	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Total	" " "	" " "	" " "	" " "	" " "	" " "	" " "	
Quinological Department								
Quinologist	18569 10 6	27810 " 6	21283 " "	8569 9 1	10247 6 11	18,817 " "	18949 " "	
Laboratory Assistant								
Cost of Laboratory								
Contingencies								
Miscellaneous charges								
Total								
Grand Total								

Budget Estimate of Expenditure on account of the Government Cinchona Plantations Nilgiris for the official year 1887-88.

Particulars	Actuals for 1885-86	Average expenditure for the three years from 1883/84 to 1885-86.	Sanctioned Budget for 1886-87.	Actuals for the first 5 months of 1886-87.	Probable Charges for the remaining Seven months of 1886-87.	Regular Estimate for 1886-87.	Budget Estimate for 1887-88.	Explanation of noticeable disproportion between the actuals of five months and the estimate for the year.
Cinchona Plantations								
Salaries								
Govt. Botanist and Director								
Manager								
Clerk								
Storekeeper			360					
Peons			187		75	75	185	
Head Overseer	1225							
Sub Overseer	600	904 8 11	1870	750	1120	1870	1990	
Preparation		600	600	250	350	600	600	
Nurseries	811 14	1020 10	1000	2542	575 14	830	700	
Out-turn								
Portering Charges	9308 8	8781 5 10	12,315	3755 6 3	7616 9 9	11372	8628	
Manure	870 14	1130 11	2000	696 77	331 35	1028	653	
Crop								
Collection of crop	1403 14 3	1696 29	1,525	408 66	1551 96	1960	1960	
Carriage of crop								
Buildings								
New Works								
Repairs	459 13	153 4 4	1000		1000	1000		
Miscellaneous	100 6	239 15 8	500	178 126	321 36	500	500	
Contingencies								
Govt. Clothing								
Printing charges								
Books Maps Almanacs								
Furniture & Utensils								
Auction Sales								
Pensionary								
Inspection charges								
Total								
Quinological Department								
Quinologist								
Laboratory Assistant								
Rent of Laboratory								
Contingencies								
Inspection charges								
Total	14780 5 11	14525 7 5	21357	6293 2 10	12941 13 2	19235	15216	

Pykara.

35

12

Budget Estimate of Expenditure on account of the Government Cinchona Plantations Nilgiris for the Official year 1887-88.

Particulars	Actuals for 1885-86.	Average expenditure for the three years from 1883/84 to 1885-86.	Sanctioned Budget for 1886-87.	Actuals for the first 5 months of 1886-87.	Probable Charges for the remaining Seven months of 1886-87.	Total	Regular Estimate for 1886-87.	Budget Estimate for 1887-88.	Explanation of noticeable disproportion between the actuals of five months and the estimate for the year.
Cinchona Department									
Salaries									
Govt. Botanist and Director	7,166 10 8	7439 10 8	8400	3400	4900		8,300	8620	
Manager	1390 5 ..	1153 13 9	1270	500	770		1,270	1390	
Clerk	1,291 8 ..	1,270 8 ..	1680	550	770		1,320	1320	
Storekeeper	315	105	748	225	411		636	782	
Peons	288	351 15 4	192	80	112		192	192	
Head Overseer	5384 3 1	5080 8 ..	6140	2,312 14 5	3317 1 7		5,630	5980	
Sub Overseer	1880	1693 5 4	1800	750	1,050		1,800	1800	
Propagation									
Nurseries	1841	3495 12 8	2050	674 11 6	1,355 4 6		2,030	1900	Rs 410. This excess is required to raise plants to meet the demand of the public.
Up-keep									
Weeding Charges	24,013 5 5	28,336 3 5	27185	9,615 3 5	17,659 12 7		27,275	24,531	Rs 4199. The increase is due to more Conservancy work having been done in the Dodabetta and Hooker plantations.
Manure	7173 5 5	6470 11 4	7396	3,557 11 4	1450 4 8		5,008	4,633	Rs 3531 The decrease under this head is due to the greater part of manuring operations being finished.
Crop									
Collection of crop	8069 3 6	13624 4 2	13225	4,385 9 6	5964 6 6		10,350	10,350	
Carriage of crop	3492	2743 5 5	1,500	212	997 4 ..		1,000	1,000	Rs 993. The carrying of bales will take place in the months of September, October and November
Buildings									
New Works	1193 7 6	753 3 2	1,000	.. .. ..	1000		1000	.. .. ..	
Repairs	875 14 2	1621 9 ..	2,500	796 4 8	2203 11 4		3,000	2,500	Rs 1090. The excess will be required for the repairs of Dodabetta and Nedwattam Buildings.
Miscellaneous									
Contingencies	1428 5 2	986 12 3	1,000	498 4 6	501 11 6		1,000	1,000	
Bonds Clothing	50	43 13 5	100	25	.. .. ..		25	25	
Printing Charges	36 4 ..	24 11 1	100	14 10 ..	5 6 ..		20	20	
Travelling Allowance	1890 .. 10	1717 9 10	1,500	485	1,015		1,500	1,500	Rs 330. This excess amount will be required for the travelling of the Govt. Botanist and his subordinates.
Furniture	438	694 15 3	.. .. ..	.. .. ..	.. .. ..		.. .. ..	.. .. ..	
Establishment	.. .. ..	.. .. ..	.. .. ..	.. .. ..	4,000		4,000	4,000	
Miscellaneous Charges	3145 14 9	5002 10 10	5,000	.. .. ..	.. .. ..		5000	.. .. ..	
Total	67,825 1 6	82,611 .. 11	82786	27,873 1 4	52,482 14 8		80,356	72,543	
Entomological Research									
Entomologist	4496 10 8	2191 1 9	5100	2000	3,100		5100	5700	
Laboratory Assistant	101	33 10 8	105	34 3	49 8 9		84	102	
Rent of Laboratory	517 8 ..	172 8 ..	420	175	245		420	420	
Contingencies	.. .. ..	.. .. ..	500	102 7 6	197 8 6		300	300	
Furniture	.. .. ..	.. .. ..	1000	450	550		1000	1,000	
	5115 2 8	2397 4 5	7125	2761 4 9	4142 1 3		6904	7,522	
	72940 4 2	85,008 5 4	89,911	30,635 2 1	56,624 15 11		87,260	80,065	

37

13

14

M. A. Lawson

Govt. Botanist & Director

Budget Estimate of Expenditure on account of the Government Cinchona Plantations Nilgiris for the official year 1887-88.

Particulars	Actuals for 1885-86	Average expenditure for the three years from 1883/84 to 1885-86.	Sanctioned Budget for 1886-87.	Actuals for the first 5 Months of 1886-87.	Probable Charges for the remaining Seven Months of 1886-87.	Regular Estimate for 1886-87.	Budget Estimate for 1887-88.	Explanation of noticeable disproportion between the actuals of five months and the estimate for the year.
Cinchona Plantations								
Salaries								
Govt. Botanist and Director								
Manager								
Clerk								
Storekeeper								
Peons								
Head Overseer								
Sub Overseer								
Preparation								
Nurseries								
Dip-tank								
Working Charges								
Manure								
Crop								
Collection of crop								
Carriage of crop								
Buildings								
New Works								
Repairs								
Miscellaneous								
Contingencies								
Govt. Clothing								
Printing Charges								
Travelling allowance								
Forward Plantations								
Auction Sale								
Issue to Depôts								
Professional charges								
Total								
Cinchona Febrifuge Department								
Chemical								
Laboratory Assistant								
Rent of Laboratory								
Contingencies								
Miscellaneous charges								
Total								
Grand Total								

15

REVENUE DEPARTMENT.

43

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read

C. No. 7912

Order.

The following statement shows the actual Receipts and Charges on account of the Govt. Cinchona Plantations for the year 1885-86, the ~~Sanctioned~~ Budget and the proposed Revised Estimate of the same ~~Budget~~ for 1886-87, and the Director's Budget Estimate for 1887-88:—

	Actuals of 1885-86	Sanctioned Budget 1886-87	Revised Estimate 1886-87	Budget Estimate 1887-88
	Rs.	Rs.	Rs.	Rs.
Receipts	~~72,940~~ 96,696	76,600	93,557	93,300
Charges	72,940	88,600	87,260	80,065

[1] Printed in heavy type across page as above.

2. Actuals of 1885-86 — Receipts.— The Receipts for 1885-86 exceeded the Revised Estimate by Rs. 20,440 owing to more bark having been sold than was originally intended.

3. Charges — The charges fell short of the amount entered in the Revised Estimate by Rs. 7,360.

The details of the largest dif-

ferences between the actual expenditure and the Revised Estimate are given by the Director, who also states the reasons for the variations. Although the error is on the right side, still, in the opinion of Govt, it should be possible to prepare an estimate more in accordance with actual needs, and thus prevent moneys being unnecessarily locked up.

3. Revised Estimates, 1886-87 → Print in heavy pags on heads

4. Receipts. — The Budget Estimate of Receipts during 1886-87 was Rs 76,600, and the Director has raised this in his Revised Estimate to Rs 93,657. The chief increase occurs under the head "Bark sold locally", the Budget Estimate for which was Rs 75,000, while the Revised Estimate is Rs 90,000. The Director proposes to sell 80,000 lb of Crown bark and 40,000 lb of the Red variety, and he estimates that the former will realise 14 annas a pound and the latter 8 annas. It is observed that at the sales held in Sept. and Oct of this year, the average price realised for Crown bark was about 12 annas a pound, the Govt are willing, however, to accept the Director's estimate of 14 annas as the bark sold then was not very rich in quinine, and while some improvement in prices may be expected from the recent rise in the rate of exchange

The Govt, therefore, accept the prices stated by the Director, but they do not consider that it is either necessary or advisable to sell so large a qty. of bark as 120,000 lb. in view of the probable requirements of the Govt. Quinologist on a large scale for the manufacture of Dr Vrij's Liquid Extract. They, therefore, sanction the sale of 80,000 lb of Crown bark and 5000 lb of Red bark. This will realise Rs 72,500. The receipts from other sources are estimated at Rs 3,657: they will be accepted at a round sum of Rs 3500, and the Revised Estimate of Receipts will then stand at Rs 76,000, ~~or the same figure as that given for~~

~~Director states why it is proposed~~

The Director states that his proposal to sell an increased qty. of bark is based on the instructions conveyed in G.O. No. 638, of 29th July 1886, that only so much bark shd be sold as wd raise a sum sufficient to cover the expenditure of the Dept." It is clear, however, that these instructions refer to the upper limit and not to the lower limit of the quantity to be sold, and in view of the probable requirements of the Govt. Quinologist for the manufacture, on a large scale, of Dr Vrij's Liquid Extract, the Govt consider that it is neither necessary, nor advisable, to sell so large a quantity of bark as 120,000 lb.

the ~~Budget Estimate~~.

Charges — The ~~Collector~~ Director gives the Budget Estimate of Charges for 1886-87. as Rs 89,911 instead of Rs 88,600, the sanctioned figure. The Director should remember that no addition ~~can~~ may be made to the budget allotment, without formal and specific sanction. The Revised Estimate of Charges amounts to Rs 87,260. The amount entered as rent of the Cumbolgoth Laboratory is Rs 420, although the Govt. reduced this to Rs 300*. The rent however, from Oct. 1886 will be Rs 570 per mensem†. The grant under this head will therefore be raised to Rs (150 + 420 = 570). A sum of Rs 1000 was entered in the Budget for the Cumbolgoth dept. under the head of "Unforseen charges" and Rs 450 of this allotment has already been expended. This amount must still, therefore be left under this head, but all unforseen expenditure must in future be met from savings, as in other Depts.

~~In order however to prevent any~~

This ~~order~~ is accepted subject to the following modifications.

* G.O. 16th Oct. 85 No. 1164

† G.O. 21-10-86 No 633 Mis.

in the absence of enformation as to the nature of these charges,

The remainder of the grant (Rs 550) will accordingly ~~therefore~~ be struck out, but in order to prevent

GOVERNMENT OF MADRAS
REVENUE DEPARTMENT

Print in heavy type as heading

47

inconvenience, the grant for contingencies will be increased by Rs 140. The effect of these alterations is to reduce the Revised Estimate of Charges to Rs 87,000, or rather more than Rs 1600 in excess of the actuals of 1885-86 but Rs 1600 less than the Budget Estimate for the 1886-87.

Budget Estimate for 1887-88.

6. Receipts — The Director estimates that the Receipts will amount to Rs 93,300, the details being as follows:

	Rs
Local sales of bark	90,000
Supply of bark to medical Depts	2,000
Sale of seed and plants	1,200
Miscellaneous	100
	Rs 93,000

He states that "~~the amounts~~ the figure under 'local sales' is the same as that entered in the regular estimate for the current year, and it is expected that this will be sufficient to cover the charges of the department, making due allowance for any changes in the market."

The meaning of this is not clear.

The charges are estimated at only Rs 80,065, so that the receipts will exceed them by ~~nearly~~ Rs 13,000. If, however, the words "the figure under local sales" refer to the quantity of bark and not to the sum which it is expected to realise — and from the concluding words of the passage quoted this wd. appear to be the case — ~~then the~~ and if, as it would further appear, the Director does not anticipate that the sum of Rs 90,000 will be realised, then his estimate of Receipts is incorrect. Further the Director has omitted to take credit for the value of any bark which may be supplied to the Govt. Quinologist for the manufacture of febrifuge. The Govt. are not in a position to state how much bark will be required for this purpose, but they consider that only so much bark shd. be sold as will bring the total receipts up to Rs 80000. The

Estimate of receipts will then stand thus:

	Rs
~~Local sales~~	
Value of bark sold locally: Value of bark used for the manufacture of febrifuge:	76,700
Value of bark supplied to Medical Dept - - - -	2,000
Value of seed & plants sold ...	1,200
Miscellaneous - - - - - - -	100
Rs	80,000

7. Charges — The ~~charges~~ expenditure during the year 1887-88 is estimated at Rs 80,065. The cost of the permanent establishment amounts to Rs 26,886, as against Rs 24,332 for the ~~figure~~ year 1886-87. The increase of Rs 1532 is due to provision having been made for the sanctioned increments in the salaries of certain officers. The working charges are ~~plant~~ put at Rs 24,531, or about Rs 500 in excess of the actuals of 1885-86. A sum of Rs 4,633 is provided for the cost of manure, the actuals for 1885-86 being Rs 7,173 and the Revised Estimate for ~~of the charges~~ under this head during current

year being Rs 5008. The charges on account of collection of crop are estimated at Rs 10,350, or the same figure as that given in the Revised estimate. Seeing that the actuals of 1885-86 were Rs 8,069, only, the Govt. consider that Rs 10,000 will be a sufficient provision. Similarly, the cost of carriage of crop is fixed at Rs 1000 although the actuals of 1885-86 were only Rs 349. It is believed that the estate carts and cattle are now largely used for this purpose: the provision will, therefore, be reduced to Rs 500. No provision is made for new works, but the Director enters a sum of Rs 1000 under 'Unforeseen charges' and explains that this is intended to meet any expenditure that may be found necessary in connection with putting up and working the new disintegrator. The amount shd. therefore in that case have been entered under 'New works' to which head it will now be transferred. A sum of Rs 2,500 is provided for repairs, but as the average

expenditure under this head amounts to only Rs 1621, and as Rs 3000 are provided for the current year, the Govt. consider it is improbable that the expenditure in 1887-88 that a provision of Rs 1500 will will exceed Rs 1500, this figure will accordingly be entered in the budget. With reference to the remarks, contained in para 5 above, the amount entered for the rent of the Quinologist's Laboratory will be raised to Rs 840 and the provision made for unforeseen charges in his Dept. will be struck out.

8. The Charges, as thus modified, amount to Rs 77,635, and a round sum of Rs 77,700 will be adopted. The difference (Rs 65) can be added to the provision for manure, which seems rather low.

9. The Budget Estimates for 1887-88 will then stand as shown below:-

	Rs
Receipts	80,000
Charges	77,700.

10. The attention of the Director will be drawn to G.O. of 14th August 1883 No. 1742 Fmc & directing the substitution of the term Rent

Estimate for Regular Estimate

Sections 9, a copy should not be used ~~when calculating~~ when framing

Has Estimate and should not
DO 1/4 11.86 be expressed even when
dealing with actuals

3/11

54

Do. be sent to Press after being passed by Secretary.

Hs.

C-13-11-86
R-15-11-86.