

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 3685

DATED 17th July

[Despatch Abstract.]

Referring to the Director of Govt. Cinnamon
Plantations for report letter from the A.G.
reporting on the form of accounts to be
maintained by the Cinnamon Dept.

BACK PAPERS.

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

FURTHER PAPERS.

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

Revenue (1897) Department.

CURRENT No.



Secy

Order misc

5-10
3685 of 17th July 97
17/7/97

From The Asstt General
Inmars

Referred to the
Director of the Goat Cin-
chona Plantations for
report as to whether he has
any suggestions to make in
connexion with the subject

No. 2093

Dated 10th July 1897

Received

Registered

Enclosures

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17.7.97
16.2.87

SUBJECT.

Reporting on the form
of accounts to be main-
-tained by the Cinchona
Dept.

To

The Director of C.P.

15. VII. 97

note

It seems desirable

to obtain Mr Standen's view

before final orders are passed. In

the last report Mr Standen had

introduced various alterations in his

Statement

15. VII. 97

15. VII. 97

BACK PAPERS.

G.O.	No.	Department.	Date.
a	537	Pen	23-7-79
	1339	"	24-6-79

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Statement of Receipts and Charges of the Cinchona Department.

Year	Charges		Simple Interest (a)	Total 1+3	Receipts		Simple Interest (a)	Total 1+3	of the year		Simple Interest (a)	Total 1+3	Surplus	Deficit	Remarks
	of the year	to end of year			of the year	to end of year			of the year	to end of year					
91-92	1122.11	1122.11	150.57	1272.68	1040.11	1040.11	150.57	1190.54	1040.11	1040.11	150.57	1272.68	131.57	10	61 Subsumed at 4 1/2 % on 1/2 the charges or receipts of the year + charges or receipts at end of the previous year.
92-93	1181.24	1181.24	154.74	1335.98	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	144.74	4-8	
93-94	1251.51	1251.51	154.74	1406.25	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	216.40	8-4	
94-95	1322.51	1322.51	154.74	1477.25	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	287.65	8-4	
95-96	1402.62	1402.62	154.74	1557.36	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	358.90	8-4	
96-97	1482.73	1482.73	154.74	1637.47	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	429.15	8-4	
97-98	1562.84	1562.84	154.74	1717.58	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	500.40	8-4	
98-99	1642.95	1642.95	154.74	1797.69	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	571.65	8-4	
99-00	1723.06	1723.06	154.74	1877.80	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	642.90	8-4	
00-01	1803.17	1803.17	154.74	1957.91	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	714.15	8-4	
01-02	1883.28	1883.28	154.74	2038.02	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	785.40	8-4	
02-03	1963.39	1963.39	154.74	2118.13	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	856.65	8-4	
03-04	2043.50	2043.50	154.74	2198.24	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	927.90	8-4	
04-05	2123.61	2123.61	154.74	2278.35	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	999.15	8-4	
05-06	2203.72	2203.72	154.74	2358.46	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1070.40	8-4	
06-07	2283.83	2283.83	154.74	2438.57	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1141.65	8-4	
07-08	2363.94	2363.94	154.74	2518.68	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1212.90	8-4	
08-09	2444.05	2444.05	154.74	2598.79	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1284.15	8-4	
09-10	2524.16	2524.16	154.74	2678.90	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1355.40	8-4	
10-11	2604.27	2604.27	154.74	2759.01	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1426.65	8-4	
11-12	2684.38	2684.38	154.74	2839.12	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1497.90	8-4	
12-13	2764.49	2764.49	154.74	2919.23	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1569.15	8-4	
13-14	2844.60	2844.60	154.74	3000.00	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1640.40	8-4	
14-15	2924.71	2924.71	154.74	3080.45	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1711.65	8-4	
15-16	3004.82	3004.82	154.74	3160.56	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1782.90	8-4	
16-17	3084.93	3084.93	154.74	3240.67	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1854.15	8-4	
17-18	3165.04	3165.04	154.74	3320.78	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1925.40	8-4	
18-19	3245.15	3245.15	154.74	3400.89	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	1996.65	8-4	
19-20	3325.26	3325.26	154.74	3481.00	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2067.90	8-4	
20-21	3405.37	3405.37	154.74	3561.11	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2139.15	8-4	
21-22	3485.48	3485.48	154.74	3641.22	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2210.40	8-4	
22-23	3565.59	3565.59	154.74	3721.33	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2281.65	8-4	
23-24	3645.70	3645.70	154.74	3801.44	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2352.90	8-4	
24-25	3725.81	3725.81	154.74	3881.55	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2424.15	8-4	
25-26	3805.92	3805.92	154.74	3961.66	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2495.40	8-4	
26-27	3886.03	3886.03	154.74	4041.77	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2566.65	8-4	
27-28	3966.14	3966.14	154.74	4121.88	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2637.90	8-4	
28-29	4046.25	4046.25	154.74	4201.99	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2709.15	8-4	
29-30	4126.36	4126.36	154.74	4282.10	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2780.40	8-4	
30-31	4206.47	4206.47	154.74	4362.21	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2851.65	8-4	
31-32	4286.58	4286.58	154.74	4442.32	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2922.90	8-4	
32-33	4366.69	4366.69	154.74	4522.43	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	2994.15	8-4	
33-34	4446.80	4446.80	154.74	4602.54	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3065.40	8-4	
34-35	4526.91	4526.91	154.74	4682.65	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3136.65	8-4	
35-36	4607.02	4607.02	154.74	4762.76	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3207.90	8-4	
36-37	4687.13	4687.13	154.74	4842.87	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3279.15	8-4	
37-38	4767.24	4767.24	154.74	4922.98	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3350.40	8-4	
38-39	4847.35	4847.35	154.74	5003.09	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3421.65	8-4	
39-40	4927.46	4927.46	154.74	5083.20	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3492.90	8-4	
40-41	5007.57	5007.57	154.74	5163.31	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3564.15	8-4	
41-42	5087.68	5087.68	154.74	5243.42	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3635.40	8-4	
42-43	5167.79	5167.79	154.74	5323.53	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3706.65	8-4	
43-44	5247.90	5247.90	154.74	5403.64	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3777.90	8-4	
44-45	5328.01	5328.01	154.74	5483.75	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3849.15	8-4	
45-46	5408.12	5408.12	154.74	5563.86	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3920.40	8-4	
46-47	5488.23	5488.23	154.74	5643.97	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	3991.65	8-4	
47-48	5568.34	5568.34	154.74	5724.08	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	4062.90	8-4	
48-49	5648.45	5648.45	154.74	5804.19	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	4134.15	8-4	
49-50	5728.56	5728.56	154.74	5884.30	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	4205.40	8-4	
50-51	5808.67	5808.67	154.74	5964.41	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	4276.65	8-4	
51-52	5888.78	5888.78	154.74	6044.52	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	4347.90	8-4	
52-53	5968.89	5968.89	154.74	6124.63	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	4419.15	8-4	
53-54	6049.00	6049.00	154.74	6204.74	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	4490.40	8-4	
54-55	6129.11	6129.11	154.74	6284.85	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	4561.65	8-4	
55-56	6209.22	6209.22	154.74	6364.96	1040.11	1040.11	154.74	1194.85	1040.11	1040.11	154.74	1194.85	4632.90	8-4	
56-57	6289.33	6289.33	154.74	6445.07	1040.11	1040.11	154.74	1194.85	1040.11						

Book DEPARTMENT.

2P

FORT ST. GEORGE,
Accountant-General's Office,
10th July 1897.

No. 2093

From *J. C. Harrison Esqre.*
OFFR ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,
To THE *Secretary to Government*
Revenue Department

SIR,

With reference to Government Order
No 350 Revenue, dated the 23 of July 1896 and
in continuation of my letter No *I B A* dated
6th instant, I have the honour to state that,
in my opinion, all the statements should
be considered as subsidiary and supple-
mentary to Statement No 12.

2. In Statement No 3 the head "Repairs"
might be changed to "Buildings and
Plant" which is apparently considered so
important as to be entered separately in
Statement No 11. The heading should em-
brace expenditure both in the Civil and in the
the

Public Works Department

3. Statement No. 4 is perhaps unnecessary: it is in effect a resumé of Statements No. 2 and 3.
4. In statements No. 5, 9 and 10 values should be filled in to serve comparison with statements No. 2 and 12.
5. Statement No. 7 should apparently show the number of trees decorticated under the various systems.
6. Statement No. 11 is, I think, useless and might be discontinued. I do not agree with the method employed in calculating interest. If the plantation is regarded as a commercial concern in account with Government, it should be charged with interest on its outlay. As this outlay goes on for 12 months, the simplest calculation is to take the interest upon the whole advance for 6 months. But just as the plantation is charged for its outlay it is entitled to interest on its receipts.
7. Taking the cost of the plantation upto 1875-6 at Rs. 11½ lakhs (the figure accepted by Government in Government Order Revenue No. 1339 dated 24 June '79) then charging and crediting interest as above the net result to date is a profit of Rs. 13 lakhs - as shown

shown in the accompanying statement. ³⁰ This profit mainly accrued in the period from 1876 to 1883. At the present time, the plantation is being conducted at a loss. If Government desire to retain in each year's accounts a calculation on account of interest, the simplest course is to enter the item at once in Statement No. 12. Taking last year's accounts as shown in the statement it will be sufficient to enter on the "disbursement" side after the entry Rs. 82560. "To interest at — per cent on half of Rs. 82560 — so much" and again on the "receipts" side below Rs. 102881 "To interest at — per cent on half of Rs. 102881 — so much".

8. In Statement No. 12 the stock of quinine, febrifuge &c. are included, but it would be as well to enter the quantities. "Buildings and Plant" might also be valued and exhibited if considered important. On the right hand side, the value of quinine packets remaining with Collectors &c. as Permanent Advances at the end of the year should be shown instead of those sent to them during the year as the value of these would be returned as receipts of the year. For the same reason the amount due from the Bombay Medical Stores should be

be omitted. Otherwise the form of the statement in question seems to be unobjectionable.

Of course when I state as above the plantation is working at a loss, I am not expressing any opinion as to its real financial position which cannot be ascertained without an estimate of the value of the trees as they now stand and of the future market demand and prices.

Thurs the honor to be,
 Your most obed^t servant,
 J. Harrison
 Off. Accountant General.

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 When examined _____
 When signed _____

189.

READ AGAIN G.O., No 189 SATD

OUT AT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

GOVERNMENT WITH DITTO.

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