

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

Spare copies

17.7.97
16.7.87

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

statements *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.

2

Statement of Receipts and Charges of the Cinchona Department.

Year	Charges		Simple Interest (a)	Total	Receipts		Simple Interest (a)	Total	of the year	Grand of year	Surplus	Deficit	Remarks
	of the year	Grand of year			of the year	Grand of year							
91-92	1122 11 1/2	1122 11 1/2	150 57	1272 68 1/2	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	61 Subsumed at 4 1/2 % on 1/2 the charges or receipt of the year + charges or receipt at end of the previous year.
92-93	1181 74 1/2	1181 74 1/2	150 57	1332 31 1/2	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
93-94	1251 51	1251 51	150 57	1402 08	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
94-95	1321 31	1321 31	150 57	1471 88	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
95-96	1391 11	1391 11	150 57	1541 68	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
96-97	1461 01	1461 01	150 57	1611 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
97-98	1531 01	1531 01	150 57	1681 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
98-99	1601 01	1601 01	150 57	1751 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
99-00	1671 01	1671 01	150 57	1821 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
00-01	1741 01	1741 01	150 57	1891 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
01-02	1811 01	1811 01	150 57	1961 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
02-03	1881 01	1881 01	150 57	2031 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
03-04	1951 01	1951 01	150 57	2101 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
04-05	2021 01	2021 01	150 57	2171 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
05-06	2091 01	2091 01	150 57	2241 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
06-07	2161 01	2161 01	150 57	2311 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
07-08	2231 01	2231 01	150 57	2381 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
08-09	2301 01	2301 01	150 57	2451 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
09-10	2371 01	2371 01	150 57	2521 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
10-11	2441 01	2441 01	150 57	2591 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
11-12	2511 01	2511 01	150 57	2661 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
12-13	2581 01	2581 01	150 57	2731 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
13-14	2651 01	2651 01	150 57	2801 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
14-15	2721 01	2721 01	150 57	2871 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
15-16	2791 01	2791 01	150 57	2941 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
16-17	2861 01	2861 01	150 57	3011 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
17-18	2931 01	2931 01	150 57	3081 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
18-19	3001 01	3001 01	150 57	3151 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
19-20	3071 01	3071 01	150 57	3221 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
20-21	3141 01	3141 01	150 57	3291 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
21-22	3211 01	3211 01	150 57	3361 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
22-23	3281 01	3281 01	150 57	3431 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
23-24	3351 01	3351 01	150 57	3501 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
24-25	3421 01	3421 01	150 57	3571 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
25-26	3491 01	3491 01	150 57	3641 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
26-27	3561 01	3561 01	150 57	3711 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
27-28	3631 01	3631 01	150 57	3781 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
28-29	3701 01	3701 01	150 57	3851 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
29-30	3771 01	3771 01	150 57	3921 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
30-31	3841 01	3841 01	150 57	3991 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
31-32	3911 01	3911 01	150 57	4061 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
32-33	3981 01	3981 01	150 57	4131 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
33-34	4051 01	4051 01	150 57	4201 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
34-35	4121 01	4121 01	150 57	4271 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
35-36	4191 01	4191 01	150 57	4341 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
36-37	4261 01	4261 01	150 57	4411 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
37-38	4331 01	4331 01	150 57	4481 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
38-39	4401 01	4401 01	150 57	4551 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
39-40	4471 01	4471 01	150 57	4621 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
40-41	4541 01	4541 01	150 57	4691 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
41-42	4611 01	4611 01	150 57	4761 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
42-43	4681 01	4681 01	150 57	4831 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
43-44	4751 01	4751 01	150 57	4901 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
44-45	4821 01	4821 01	150 57	4971 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
45-46	4891 01	4891 01	150 57	5041 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
46-47	4961 01	4961 01	150 57	5111 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
47-48	5031 01	5031 01	150 57	5181 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
48-49	5101 01	5101 01	150 57	5251 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
49-50	5171 01	5171 01	150 57	5321 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
50-51	5241 01	5241 01	150 57	5391 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
51-52	5311 01	5311 01	150 57	5461 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
52-53	5381 01	5381 01	150 57	5531 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
53-54	5451 01	5451 01	150 57	5601 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
54-55	5521 01	5521 01	150 57	5671 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
55-56	5591 01	5591 01	150 57	5741 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
56-57	5661 01	5661 01	150 57	5811 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
57-58	5731 01	5731 01	150 57	5881 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
58-59	5801 01	5801 01	150 57	5951 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
59-60	5871 01	5871 01	150 57	6021 58	1045 10 1/2	1104 10 1/2	240 72	1300 82	4670 72	570 65	246 57	1122 11 1/2	
60-61	5941 01	5941											

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 N^o 4 is perhaps unnecessary: it is in effect a resumé of Statements N^o 2 and 3
4. In statements N^o 5, 9 and 10 values should be filled in to serve comparison with statements N^o 2 and 12
5. Statement N^o 7 should apparently show the number of trees decorticated under the various systems.
6. Statement N^o 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 75-6 at Rs. 11½ lakhs (the figure accepted by Government in Government Order Revenue N^o 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 N^o 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 admitted. Otherwise the form of the state-
 ment 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.

When given for copying _____
 When copied _____
 When examined _____
 When signed _____

189.

READ AGAIN G.O., No 189 SATD

OUT AT No.

ENCLOSURES TO O. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

GOVERNMENT WITH DITTO.

PAPERS NOT FILLED UP, BEING MEANT FOR DESPATCH
 IN ORIGINAL.

N.B.—
 A = Copy in full.
 B = Not to be copied.
 P = Copy abstract only
 Q = Copy heading only