

(1) Number of pages _____

(2) Date of receipt _____

(3) Initials of the Receiver _____

MADRAS RECORD OFFICE.

Government of Madras.

AGRICULTURAL DEPARTMENT.

G.O. No.	264	Press
		His.
Dated	18	

Not to be folded or roughly handled

Audit of Accounts.

No. 177. Read the following letter from R. W. LODWICK, Esq., Accountant-General, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Fort St. George, 14th February 1876, No. 699 :—

Book Department.

With reference to G.O., Financial Department, No. 1997, dated 11th October 1875, paragraph 2, I have the honor to report that the difference of Rs. 1,342-0-3 between the accounts of the Superintendent, Government Botanical Gardens on the Neilgherry Hills, and those of this office, in connection with Sim's Park, is owing, as explained by the Commissioner, to the former embracing the transactions from December 1873 to March 1875, and not for the year 1874-75 only.

2. With regard to paragraph 4, the Commissioner was requested to furnish me with sample forms of accounts kept for the Government Gardens, Plantations, and Parks on the Hills, and from forms received it would appear that, in the case of the Botanical Gardens, a cash-book, a day-book (which latter it is observed includes entries of cash as well as of supplies made on credit) and a ledger, are maintained. The Superintendent of these gardens also maintains separate cash-books for the Stonehouse Park, Ootacamund, and Sim's Park, Coonoor. He sends these various accounts monthly to the Commissioner, who returns them with a certificate of their having been examined, signed by an Accountant, and countersigned by himself.

3. The Superintendent, Government Chinchona Plantations, keeps a cash account only of sums disbursed, as stated by him, but no form has been submitted. From the entries therein, and from monthly accounts of labor and expenditure furnished him by the several local managers of plantations, his contingent bills are prepared.

4. I would recommend that the Superintendent of the Chinchona Plantations maintain a cash-book, which should include all monies received and disbursed by him, as well as a ledger, and that the Superintendent of the Government Botanical Gardens should maintain his present books, but the day-book should not include cash transactions. The receipts and charges on account of Sim's Park and Stonehouse Park might be shown in the cash-book and ledger of the Botanical Gardens under suitable heads.

5. In respect to the audit of these accounts, and of the Lawrence Asylum, I beg to state that as the officer of the Account Department, who has the outside audits entrusted to him, proceeds half-yearly, in March and September to Calicut, to audit the accounts of the Currency Department there, he could be deputed also to Ootacamund, to examine whatever accounts may be ready.

6. With regard to paragraph 5 of the Order, I would observe that every detail in the bills which may come before the Auditor could not be scrutinised by him, for were he expected to look closely into the prices paid, and the value of work done, a very long time would be occupied in the process of audit, and he would be detained so long from the Presidency, that the audit of other outside accounts at the Presidency would be inconveniently retarded. The Commissioner, in my opinion, should therefore not be relieved of the monthly examination which some of the accounts at present undergo at his hands, and which being conducted by

*Proceedings of the Madras Government, Financial Department,
21st February 1876.*

an officer of local experience should be of such a nature, with respect to details, as to render a general scrutiny on the part of the officer of this department sufficient.

No. 178. ORDER THEREON, 21st February 1876, No. 364.

The Governor in Council approves the Accountant-General's suggestions and directs that they be carried out with as little loss of time as possible.

2. The accounts will be audited as proposed (paragraph 5) half-yearly.

(True Extract.)

Chief Secretary.

To the Accountant-General.
" Commissioner of the Nilgiris.
" Director of Public Instruction
" Revenue Department.
" Public Works Department.

Exd. T. O'Connor.

Heinrich 1876 Sept
(Audit of accounts)

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From

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To
The Chief Secretary
to Government

Dated 14th July 1876
Recd 16th

No 677

Submitting his views
regarding the accounts
kept on accounts of Bota-
nical Gardens & on the
Sulphur Hills and how
those accounts may be
audited -

Obt. of 1876 24th Dec.

FINANCIAL.

To

THE ACCOUNTANT GENERAL.

Ac.

Ac.

Ac.

Dated February, 21st.

Received

Recd.

Recd.

G.O. 21st February 1876, No 364.

FEBRUARY.

Nos. 177-178.

Audit of Accounts. — The Accountant-General's
suggestions regarding the system of accounts to
be adopted by the Superintendents of the Botanical
Gardens and Chinese Plantations at Ootacamund,
approved, as well as the audit of these accounts,
and of the Lawrence Asylum, by an officer of the
Account Department half-yearly.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from

the Accountant General
dated 14 February 76 No. 699

Order thereon. 21 February 1876 No. 364.

The Governor in
Council approves the Ac-
countant General's suggestions
and directs that they be
carried out with as little
loss of time as possible.

2. The accounts will be
audited as proposed (paras)
half yearly.

MA
10/2

The Accountant General }
" Comptroller of the Milgins }
" Director of Public Trusts }
" Revenue Department }
" Public Works }
16-2-76

Desp 2572

B-11-09.

Abstract of *Phlox*
and *Nigella*

84.10.11

Jim Jacobs

Robert of 1871 3000hrs.

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Dated	Filed
1964	1964

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1871

Dear Mr. Garrison
 I have been thinking
 of you very much lately
 and wondering how
 you are getting on.
 I hope you are
 well and happy.
 I am very truly
 your friend,
 Wm. Lloyd Garrison