

Financial (1898) Department.

ORDINARY PRINTED.

G.O., No. 1095

DATED 22-11-98

INDEXED.

45/44

[Despatch Abstract.]

Budget Estimates

Passing orders on the
of the receipts & charges of the
Joint Botanical and other Public gardens
for 1899-1900.

T
22-11-98

BACK PAPERS.

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

FURTHER PAPERS.

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

Government (1898) of Madras. FINANCIAL.

Recd.

Regd.

} 1898.

Enclosures

Spare copies

G.O.; No. 1095, 22nd November 1898.

NOVEMBER.

Budget Estimates.

Passing orders on the — of receipts of the Government Botanical and other Public Gardens and charges of Government Botanical Gardens, the Nilgiris, for 1899-1900.

have the honour to request that Government may be pleased to sanction an additional grant of Rs. 300, making a total of Rs. 500, under this head. The additional allotment has been entered in the budget for 1899-1900.

(5) *Cost of supplying seeds to other gardens.*—The sum of Rs. 3,000 is provided for the purchase of seeds for soldiers' gardens, *i.e.*, for all the regimental gardens in the Madras Command. I obtain vegetable seeds from England and supply each regiment on indent with what seeds I think are requisite. This would appear to be a military, rather than a civil, charge, and I request permission to strike the item of Rs. 3,000 out of the budget for 1899-1900.

(6) I request permission to lump the following items together, viz:—

	Rs.
"Purchase of European articles each costing less than ..	5
" of " " " not less than ..	5
" of country " " less than ..	50
" of " " " not less than ..	50
under one head, viz., "Purchase of European and country articles".	

(7) *Petty Repairs to Buildings* is wrong as I do not undertake such repairs. The allotment is spent on the repair of tools, for which purpose two carpenters and a black-smith have to be employed temporarily but regularly and daily wages. With a large staff of coolies employed tool handles are being broken every day, and lawn mowers require daily attention and frequent adjustment and repairs. I therefore recommend that the head should read *Petty repairs*. The buildings in the garden are in charge of the Public Works department, and it would appear to be the duty of that department to keep them in good repair. The plant houses in particular are, I regret to say, in very bad order, and I would be very glad if they could be put into a state of thorough repair.

(8) *Railway fare, &c.*, is a somewhat limited and in appropriate term. The head would be more accurately designated *freight charges* as this term would cover carrying charges of every description by sea and on land, *i.e.*, by ship, boat, rail, carriage, cart or cooly. The head *carriage of plants* may be omitted, as it would fall very appropriately under the proposed term of *freight charges* and I request that a sum of Rs. 800 be provided under this head for the year 1899-1900.

(9) I have the honour to request that the following new heads may be entered in the budget, viz:—

Heads.	Budget estimate, 1899-1900.	Revised estimate, 1898-1899.
Advertisement charges	Rs. 150	Rs. 50
Pleaders' fees	50	20
Purchase of chemicals	20	10

(10) *Receipts—Government Gardens—Sale of Seeds, Plants, &c.*—A considerable portion of the receipts is realized by the sale of imported vegetable seeds to the public. Last year I got out some of the finest varieties of vegetable seeds from Sutton and Sons with the object of selling them to cultivators of vegetables. I find, however, that the demand for such seeds is so limited that it scarcely justifies their purchase for sale to the public. The public demand is for cheap, to moderately priced, vegetable seeds; and such seeds can be easily obtained from nursery men and others in this country. This garden is not, therefore, in my opinion, now materially helping forward the resources of the country by importing and selling ordinary vegetable seeds to the public, and it appears to me to be rather a waste of energy to continue to do so. Of course the policy of introducing and cultivating anything new or rare in the way of seeds or plants of these vegetable seeds are purchased from the allotment of Rs. 800 for "developing the vegetable products", but I may mention that any surplus seeds that may remain after supplying soldiers' gardens are sold to the public without delay, as, if kept till the following season, they would lose their power of germination and thereby be rendered worthless. The amounts realized by such sales are credited as revenue to Government. If Government agree with my proposal, the budget estimate for 1899-1900 should be reduced to Rs. 2,000 under "Government gardens—Sale of seeds, plants, &c.", and I have entered these figures in it accordingly.

(11) *Medical Gardens—Value of drugs supplied to the Indian Medical Department*—There is scarcely any demand by the Indian Medical Department for drugs, and I have accordingly reduced the revised and budget estimates under this head to Rs. 60 and to Rs. 50, respectively. Jalap is grown on a large scale by the Cinchona department and not by this garden. Only a small supply of tubers is grown in the garden to meet the wants of intending growers of the drug.

ORDER—No. 1095, Financial, dated 22nd November 1898.

In submitting the budget estimates relating to the Botanical Gardens a number of questions have been raised which should be submitted separately for the consideration and orders of the Government. Further the estimates of the Curator have not been revised in the Collector's office with reference to the Collector's recommendations. The estimates, as thus recommended to be revised, are sanctioned subject to the following remarks:—

XXI-A. SCIENTIFIC, &c., DEPARTMENTS—BOTANICAL AND OTHER PUBLIC GARDENS—*Receipts*.—The question of the growth of Jalap by the Curator and its discontinuance by the Cinchona department will be dealt with separately. Pending the decision of the question, the provision of Rs. 200 made in the budget estimate for the current year under "Medicinal Gardens—Value of the Drugs supplied to the Indian Medical department" will be repeated both in the revised estimate for the current year and in the budget estimate for the ensuing year.

26-G. SCIENTIFIC, &c., DEPARTMENTS—BOTANICAL GARDENS—*Charges*.—(i) The increased provision made for raising the pay of the two servants from Rs. 8 to Rs. 9 will be retained; but, with reference to note (i) to article 156 of the Civil Account Code, separate proposals for increasing the pay of the servants should be submitted for the orders of Government.

(ii) The Government cannot accept without more detailed reasons than those now furnished the increased provision of Rs. 500 made in the budget estimate for the ensuing year under "Working Charges." The increase will accordingly be cut out.

(iii) The question of the debit of the cost of supplying seeds to Soldiers' Gardens to the budget of the Botanical Gardens cannot now be re-opened. A provision of Rs. 3,000 will accordingly be made for the purpose in the budget estimate for the ensuing year.

(iv) The proposal to add the following heads to the budget is approved, items (b) and (c) being shown under *Supplies and Services*:—

- (a) "Advertisement charges,"
- (b) "Pleaders' fees," and
- (c) "Purchase of chemicals".

(v) The heading "Petty Repairs to Buildings" will be altered into "Petty Repairs", and the heads "Carriage of Plants" under *Supplies and Services* and "Railway Fare" under *Contingencies* will be incorporated under one head "Freight Charges".

(vi) The Government sees no sufficient reason to incorporate the four heads now given under "Purchase of European and Country Articles" into a single head.

2. The Government does not approve the amalgamation of the two budgets "Other Public Gardens" and "Botanical Gardens." Both these budgets should, however, be submitted for the future so as to reach the Financial Department by the 1st October each year. The necessary alterations will be made in the appendices to G.O., No. 580, Financial, dated 5th July 1898.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Revenue Department.
" Collector of the Nilgiris.
" Accountant-General.
Editors' Table.

[Appendix.

RECEIPTS.

DETAILED ACCOUNT No. XXI-A.—SCIENTIFIC, ETC., DEPARTMENTS—Botanical and other Public Garden Receipts.

	Budget estimate, 1899-1900.	Revised estimate, 1898-99.	Budget estimate, 1898-99.	Accounts, 1897-98.
<i>PROVINCIAL.</i>	RS.	RS.	RS.	RS.
Government Gardens—Sale of Seeds, Plants, &c.	(a) 2,000	3,000	3,000	3,395
Barliyar Gardens—Sale of Seeds, Plants, &c.	300	300	300	106
Medicinal Gardens—Value of Drugs supplied to the Indian Medical department.	200	200	200	..
Total ..	2,500	3,500	3,500	3,501

Compared with
CBE

EXPENDITURE.

DETAILED ACCOUNT No. 26-G.—SCIENTIFIC, &c., DEPARTMENTS—Botanical and other Public Gardens.

	Numbers.			Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Budget estimate for 1898-99.	Accounts, 1897-98.
	1898-99.	1899-1900.					
			PROVINCIAL.				
			BOTANICAL GARDENS.	RS.	RS.	RS.	RS.
Salaries—	1	1	Curator (350)	4,200	4,200	4,200	4,200
	1	1	Exchange compensation allowance	300	285	339	387
					4,485	4,539	4,587
Establishment—	1	1	Overseer, General (50)	600	600	600	958
	1	1	Nursery Overseer (25)	300	300	300	
	1	1	Clerk (50)	600	600	600	739
	2	2	Servants (9) (b)	216	192	192	
				1,716	1,692	1,592	1,697
Allowances—			Travelling allowance	500	500	500	155
				500	500	500	155
Supplies and Services—			Working charges	5,500	5,500	5,500	5,074
			Developing the vegetable products	(c) 600	800	800	302
			Horticultural and other implements	(d) 300	200	200	202
			Labelling	300	300	300	180
			Experimental Gardens, Gédalur	..	40	20	..
			Cabinets and materials for the Herbarium	20	20	20	..
			Library charges	300	300	300	459
			Cost of supplying seeds to other gardens	3,000	3,000	3,000	2,541
			Pleaders' fees (e)	50	20	..	..
			Purchase of chemicals (e)	20	10	..	..
			Freight charges	800	800	1,000	496
				10,890	10,990	11,140	9,254
Contingencies—			Purchase of European articles each costing less than Rs. 5	100	100	100	949
			Purchase of European articles each costing not less than Rs. 5	500	500	500	
			Purchase of country articles each costing less than Rs. 50	100	100	164	
			Purchase of country articles each costing not less than Rs. 50	300	300	300	
			Petty repairs	800	800	800	879
			Liveries and clothing of servants	24	24	24	20
			Postage charges	50	50	50	47
			Telegraph charges	10	10	10	2
			Rents, rates and taxes	300	400	400	85
			Packing charges	200	200	300	29
			Advertisement charges (e)	150	50	..	..
				2,534	2,534	2,648	2,011
			Total, Botanical Gardens ..	20,140	20,201	20,519	17,704

according to C.B.E. page 182. The total is only Rs 20,140. as Rs 5,500 is

Accounts for four months from April to July 1898-99.	EXPLANATORY REMARKS.
RS. 1,068 64 ..	(a) The decrease in the budget estimate for the ensuing year is due to no provision having been made for the importation of seeds for sale to the public.
1,132	

Accounts for four months, 1898-99.	EXPLANATORY REMARKS.
RS. 1,400 92 149 47 164 63	
423	(b) It is proposed to raise the pay of the servants from Rs. 8 to Rs. 9.
252	
1,790	
..	
60	(c) The decrease is due to the reduction made under XXI-A. Government Gardens—"Sale of seeds, plants, &c."—vide remark (a).
15	(d) The provision of Rs. 200 made for the current year has been found insufficient.
51	
562	
..	
96	
2,574	(e) Provision has been made for the expenditure likely to be incurred under these heads.
118	
13	
..	
48	
..	
179	
..	
4,920	

DETAILED ACCOUNT No. 30-D.—STATIONERY AND PRINTING.—Printing at Private Presses.

Particulars.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts for four months, April to July 1898-99.
SCIENTIFIC, &c., DEPARTMENTS.	RS.	RS.	RS.	RS.	RS.
Botanical Gardens	50	50	50	49	..

Revenue (1898) Department.

CURRENT No. 6418

From

The Collector of the Nilgiris

No. 388 of 1898

Dated

Received

Registered

Enclosures

Spare copies

SUBJECT.

Budget Estimate for 1899-1900
Government Botanical
Gardens
Forwarding with remarks

Order

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

NILGIRI COLLECTOR'S OFFICE,
OOTACAMUND, 29th September 1898.

Ref. on D. Dis - No. 388.

FROM

A. Butterworth Esquire Sec
of COLLECTOR OF
the Nilgiris,

TO

THE SECRETARY TO GOVERNMENT,

Revenue DEPARTMENT,

Madras. Stone House Str.

SIR,

ENCLOSURES.

I have the honour to submit
herewith the Budget Estimates of
XXI A and 26 G & 30 (b) relating to
Government Botanical Gardens for
the year 1899 & 1900, together with the
Curator's letter No 470 dated 19th Sep-
-tember 1898 giving reasons for the
adoption of the figures entered
in the estimates.

2. Para (1) of the Curator's letter
No 470. The proposal to amalgamate
the budgets seems unobjectionable
but the change can hardly be regard-
-ed as necessary in any way.

3. Para 2. The proposal
of the Curator to raise the pay of
each peon from Rupees 8 to Rupees 9

may

may be passed as involving only a petty additional charge.

4. Para 3. The proposed increase in the working charges for 1899-1900 may be sanctioned to be met out of savings indicated below. As for the additional grant of Rupees 250 in the revised estimate, I have asked the Curator to make a special application as provided in Rule 13 of the Instructions relating to the preparation of Budget estimates. As no saving is apparent in the budget for the current year, it is improbable that the Curator will be able to make out a case for an additional allotment in the present financial pressure.

5. Para 4. An addition of Rupees 100 under "Horticultural and other implements" is recommended, so that the estimate for 1899-1900 will be Rupees 300. The jump from Rupees 200 to Rupees 500 does not seem to have been justified. The increase of Rupees 100 will be met by the saving indicated below.

6. Para 5. I agree with the Curator in thinking that the charges for supplying seeds for soldiers' gardens should be debited to the Military Department. It is quite proper that the Curator should purchase and distribute seeds for soldiers' gardens, now that the Government has no control over the Army and its funds, there is no apparent reason why this annual donation should be made to the Imperial Exchequer. If this item of expenditure be cut out, the saving will be much more than covers all the proposed increases in the budget for 1899-1900.

7. Para 6. The question of the grouping of the four minor heads is one on which I can express no opinion. The distribution of the proposed lump allotment may be made as shown below, the Curator having agreed to this arrangement:-

Plan No.		Rs
(a) Purchase of European Articles each costing less than Rs 5	100	
(b) Purchase of European Articles each costing not less than Rupees 5	500	
(c) Purchase of Country Articles each costing less than Rupees 50	100	
(d) Purchase of Country articles each costing not less than Rupees 50	300	
	Total Rs	1000

8. Para 7. I see no objection to the lumping of all petty repairs under one general head 'Petty repairs', but I am by no means in favour of petty repairs to buildings being carried out by the Public Works Department. Its rates are high, its procedure slow, and such works as repairs to greenhouses might very well be left to the Curator, the Public Works Department providing the funds. I believe a similar arrangement holds for the Lawrence Asylum.

9. Para 8. With regard to the

the Curator's proposal, I note that the two detailed heads 'Carriage of plants' and 'Railway fare' fall under two distinct minor heads 'Supplies and services' and 'Contingencies'.

10. Para 9. The Curator's proposal appears to be objectionable. 'Carriage charges' is perhaps a more appropriate term than 'Railway fare' and there seems no particular reason why 'Carriage of plants' should appear as a separate detailed head instead of under a head, 'Carriage charges', which would also include all Railway Charges.

11. II Receipts. 10. Government gardens and sale of seeds; 11. Medicinal Gardens — value of drugs supplied to the Indian Medical Department.

It will be observed that receipts under 'Sale of seeds' are reduced in the budget for 1899-1900 from Rupees 3000 to Rupees 2000 because the Curator proposes to discontinue purchase of vegetable seeds from the public. On the

9 - Para 8 - With regard to the

expenditure

expenditure side under "Developing vegetable products" no reduction appears and, questioned about this, the Curator explains that he proposes to spend what would otherwise have gone upon ordinary vegetable seeds upon the introduction of "Seeds and plants of ornamental and economic value" for experimental purposes. He admits that the proposed allotment under this head might be somewhat reduced, if the sale of seeds to the public is discontinued and, as I support his proposal to discontinue it, I would suggest that the allotment under "Developing vegetable products" be reduced from Rupees 800 to Rupees 600 for 1899-1900.

It may be said that the sale of seed to the public appears to be profitable and that it would therefore be unwise to discontinue it, but I have

ascertained

from the Curator that the receipts under "Sale of seeds" are swollen by the inclusion of surplus seed purchased, not from the grant under "Developing vegetable products", ^{but} from that under "Cost of supplying seeds to other gardens". The Curator does not, apparently, regard the sale of ordinary seeds to the public as a profitable business and it certainly hardly seems a business which the Curator should undertake now-a-days. The proposals of the Curator regarding the head "Medicinal gardens etc" are supported.

I have the honour to be,
Sir,

Your Most Obedient Servant.

Yours

Composed

208
30-9-98

Attulcerworth.

Ag Collector.

[Faint, mostly illegible handwriting on the left page, likely bleed-through from the reverse side.]

8

and for Stationery &
Printing at Private
Presses

A

58p.
Goat Botanical Gardens
Catalacumund 19th September 1898.

N^o 470.

From

E. L. Broadlock Esq
Carabon
Goat Botanical Gardens
Catalacumund

To,

The Collector of
the Nicobar Islands,
Catalacumund

For,

In continuation of, and with reference to, this office letter no. 469 dated 19th September 1898, I have the honor to recommend that certain changes be made in the Budget Estimates for this department, which I trust you will be good enough to forward for the favorable consideration of Government. They are dealt with, as printed in the Budget Estimates, Seriation.

(1) The Budgets for "Other Public Gardens" and for "Botanical Gardens"* may be styled "Botanical Gardens and Parks, Nicobar Islands" and be sent in as one Budget for the whole department on a certain date, and not as two Budgets sent in on different dates as is the practice at present.

(2) The two servants (peons) on Rod are, I think, too poorly paid. I recommend that

that they should receive at least Rs. 9
per month each, and I have accordingly
made provisions in the Budget Estimate
for 1899-1900 for the increments I recommend.
The increments may be given from the 1st
April 1899.

(3) The "working charges" are found insufficient for the proper maintenance of the gardens; So, I have the honor to request that an additional sum of Rs 250 may be sanctioned for the current year and an additional sum of Rs 500 for the year 1899-1900.

(4) "Horticultural and other implements" -
I find Rs 200 insufficient for purchasing
lawn mowers and other horticultural
implements from England or elsewhere
so have to ask for transfer of allotment
to meet the charges which legitimately
fall under this head. I, therefore, have
the honor to request that Government
may be pleased to sanction an additional
grant of Rs 300, making a total of Rs 500,
under this head. The additional allotment
has been entered in the Budget for 1899-1900.

(8) Last of supplying seeds to other gardens.
The sum of Rs 3000 is provided for the purchase

AI & B.

purchase of seeds for Soldiers' gardens, i.e. for the Regimental gardens in the Madras Cantonment. I obtain vegetable seeds from England and supply each Regiment on indent with what seeds I think are requisite. This would appear to be a military, rather than a civil, charge, and I request permission to strike the item of Rs 3000 out of the Budget for 1899-1900.

(b) I request permission to lump the following items together, viz:-

"Purchase of seeds for Soldiers' gardens."

"	Purchase of European articles each costing less than Rs.
"	" " costing not less than Rs."
"	" Country " costing less than Rs." 50 "
"	" " costing not less than Rs." 50 "

under one head, viz "Purchase of European
and Country articles".

7. Daily Repairs to Buildings is wrong as I do not undertake such repairs. The allotment is spent on the repair of tools, for which purpose two carpenters and a blacksmith have to be employed temporarily but regularly on daily wages. With a large staff of Coolies employed tool handles are being broken every day, and lawn mowers require daily attention and frequent adjustment.

and

and repairs. I therefore recommend that the head should read "Plt repairs". The buildings in the Garden are in charge of the P.W. Dept., and it would appear to be the duty of that department to keep them in good repair. The plant houses in particular are, I regret to say, in very bad order, and I would be very glad if they could be put into a state of thorough repair.

G. J. & K. 8. "Railway fare &c." is a somewhat limited and inappropriate term. The head would be more accurately designated "Freight charges" as this term would cover carrying charges of every description by sea and on land, i.e. by ship, boat, rail, carriage, cart or cooly. The head "Carriage of plants" may be omitted, as it would fall very appropriately under the proposed term of "Freight charges" and I request that a sum of Rs 500 be provided under this head for the year 1899-1900.

9. I have the honor to request that the following new heads may be entered in the Budget, viz:—

G. J. & K.

Heads	Budget Estimate 1899-1900	Revised Estimate 1898-1899.
Advertisement charges	Rs 50.	Rs 50
Pleaders' fees	" 50.	" 20
Purchase of chemicals	" 20	" 10.

II. Receipts

10 "Government Gardens. Sale of seeds, plants &c."

A considerable portion of the receipts is realised by the sale of imported vegetable seeds to the public. Last year I got out some of the finest varieties of vegetable seeds from Sutton and Co. with the object of selling them to cultivators of vegetables. I find, however, that the demand for such seeds is so limited that it scarcely justifies their purchase for sale to the public. The public demand is for cheap, to moderately-priced, vegetable seeds; and such seeds can be easily obtained from nurserymen and others in this country. This garden is not, therefore, in my opinion, now materially helping forward

the

6
The resources of the country by importing
and selling ordinary vegetable seeds to
the public, and it appears to me to be
rather a waste of energy to continue
to do so. Of course the policy of intro-
ducing and cultivating anything new
or rare in the way of seeds or plants of
economic value will still be watchfully
and carefully attended to for the benefit
of the country. These vegetable seeds are
purchased from the allotment of Rs 500 for
"Developing the vegetable products", but
I may mention that any surplus seeds that
may remain after supplying Soldiers'
gardens are sold to the public without
delay, as, if kept till the following season,
they would lose their power of germination
and thereby be rendered worthless. The
amounts realised by such sales are
credited as Revenue to Govt. If
Govt. agree with my proposal, the
Budget Estimate for 1899-1900 should
be reduced to Rs 2000 under "Govt.
Gardens - Sale of seeds, plants &c." and
I

b. & C.

(a)

7
I have entered these figures in it accordingly.
11. - "Medicinal Gardens - Value of drugs supplied
to the Indian Medical Dept."

There is scarcely any demand by the
Indian Medical Department for drugs,
and I have accordingly reduced the
Revised and Budget Estimates under this
head to Rs 60 and to Rs 50, respectively.
Tulap is grown on a large scale by
the Cinchona Department and not by
this garden. Only a small supply
of tubers is grown in the Garden to meet
the wants of intending growers of the drug.

I have the honor to be,
Sir,

Your most obedient servant,
R. H. Grandlock
Curator.

adh
19/9/98

From The Director
East Port Graham
Oct 4

To The Collector of
The Alaskan

Dated 19th Sept 1898
Recd 10 Sept 98

No 470.

Enc. 1

Subject

Recommending certain
changes be made in
the Budget Estimates of
this Dept.

1898
REVENUE DEPT.
Encl. No. 6
Cur. No. 6718

1898
REVENUE DEPT.
Encl. No. 6
Cur. No. 6718

MADRAS—REVENUE AND RECEIPTS.

appendix

DETAILED ACCOUNT NO. XXIA.—SCIENTIFIC, ETC., DEPTS.—Botanical and other Public Garden Receipts.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
	Rs.	Rs.	Rs.	Rs.
Government Gardens—Sale of Seeds, Plants, etc.	2000	3000	3,000	3395
Barlyar Gardens—Sale of Seeds, Plants, etc.	300	300	300	106
Medicinal Gardens—Value of Drugs supplied to the Indian Medical Department	10 50	10 60	200	d nil
Old College Park, Madras, Sale of Fruit, Grass, etc.	200	200	100	
Munro's Park at Gooty (Anantapur)			50	
Other Public Gardens				
			3,650	
Add—For rounding			50	
TOTAL	2550	3500	3,700	3501

DETAILED ACCOUNT NO. XXIB.—SCIENTIFIC, ETC., DEPARTMENTS.—Cinchona Plantations.

Sale of Febrifuge			32,000	
Sale of Quinine			66,000	
Bark supplied to Private Parties			250	
Bark supplied to Madras Medical Department			200	
Bark supplied to Bombay Medical Department			50	
Sale of Seeds and Plants			1,000	
Government Quinologist's Fees			500	
Jalap				
Miscellaneous				
TOTAL			1,00,000	

DETAILED ACCOUNT NO. XXIC.—SCIENTIFIC, ETC., DEPARTMENTS.—Emigration Fees.

Emigration to British Colonies—				
Mauritius			600	
Natal			7,400	
TOTAL			8,000	

DETAILED ACCOUNT NO. XXID.—SCIENTIFIC, ETC., DEPARTMENTS.—Examination Fees.

	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.
PROVINCIAL.				
Government Examinations—				
Technical Examinations			8,500	
Upper Secondary Examination			1,500	
Handwriting and Dictation Test for Undergraduates			5,400	
Medical Entrance Examinations			1,600	
Special and Salt and Abkari Tests			30,000	
Salt Competitive Examination			300	
Sub-Assistant Inspectors' Tests			400	
Lower Secondary Examination			40,500	
Primary Examination			22,200	
Miscellaneous Sources			100	
TOTAL			1,10,500	
Village Officers' Special Test Examination Fees			2,000	
Examination of Assistants—				
Fees from Gentlemen appearing for Reward Examinations in the Vernaculars (High Proficiency Tests)			1,000	
Provincial Civil Service Examination Fees			1,000	
Police Competitive Examination				
TOTAL PROVINCIAL			1,14,500	

DETAILED ACCOUNT NO. XXIE.—SCIENTIFIC AND OTHER MINOR DEPTS.—Miscellaneous.

Subscription to daily Weather Report			200	
Malabar Marriage Registration Fees Act 1896			200	
Birth, Death and Marriage Registration Fees Act (IV of 1886)			100	
Other items			200	
TOTAL			700	

Totals checked

2288
1898

Accounts, for 4 months, from April to July 1898-99.

EXPLANATORY REMARKS.

(a) The decrease in the budget estimate for the ensuing year is due to no provision having been made for the importation of seed for sale to the public. The figures Rs. 2000 are given in accordance with the public the proposal made in para 10 of my letter no. 470 dated 19th September, 1898.

b & c Explanation given in para. 11 of my above-quoted letter.

d & e See para 19 of Annual Report for 1897-98 where it is already reported that no drugs were sold during the year, there being no call for them.

Rh. Froude
Curator.

Certified that the actuals as entered above are those shown in the Departmental Accounts; they have been verified with the statements furnished by the Accountant General and all the discrepancies noticed have been duly pointed out to him.

Government Botanic Gardens,
Cothacamund 19th September 1898

Rh. Froude
Curator.

2288 2288

Jul 10 95 8 2/11

100	100	100
200	200	200
300	300	300
400	400	400
500	500	500
600	600	600
700	700	700
800	800	800
900	900	900
1000	1000	1000

Appendix

ailed Account No 26 G - Scientific & Depth - Botanical and other Public Gardens

Accounts
for 4 months
1898-99.

Explanatory remarks.

	Numbers		Details	Budget Estimate for 1899-1900.		Revised Estimate for 1898-99.		Budget Estimate for 1898-99		Accounts 1897-98	Accounts 1898-99.	
	1898-99	1899-1900										
Botanical Gardens												
Salaries	1	1	Curator (350)	4,200		4,200		4,200		4,200	1,400	
	1	1	Exchange Compensation allowance	300		285		339		387	92	
					4,500		4,485		4,539			1,492
Establishment	1	1	Overseer General (50)	600		600		600	958		149	
	1	1	Nursery overseer (25)	300		300		300			47	
	1	1	Clerk (50)	600		600		600			164	
(C)	2	2	Servants (8) (9)	216		192		192	739		63	
					1,716		1,692			1,692		
Allowances			Travelling Allowance.	500	500	500	500	500	500	158	155	252
Supplies & Services	(II)		Working charges	5,500		5,500		5,500		5,074		1,790
	(III)		Developing the vegetable products	600		800		800		302		"
	(IV)		Horticultural & other small plants	300		200		200		201		"
			Labelling	300		300		300		181		60
			Experimental gardens	"		40		20		"		15
			Cabinets & materials for the Herbarium.	20		20		20		"		"
			Library charges	300		300		300		459		51
	(V)		Cost of supplying seed to other gardens.	3,000		3,000		3,000		2,541		562
			Carriage of plants	800		800		1,000		496		96
			Freight charges	400		400		500		265		66
					10,800		10,590		10,140		2,611	2,574
Contingencies			Purchase of European articles each costing less than Rs 5.	100		100		100	949		118	
			Purchase of European articles each costing not less than Rs 5.	500		500		500				
			Purchase of country articles each costing less than Rs 50.	100		100		164				
			Purchase of country articles each costing not less than Rs 50.	300		300		300	879		13	
			Petty Repairs	800		800		800				
			Linen & clothing of servants	24		24		24				
			Postage charges	50		50		50		47		"
			Telephone charges	10		10		10		2		"
										95		48
			Rent, rates & taxes	300		400		400	99		30	
			Packing charges	200		200		300				
			Railway fare &c.	400		400		500				
			Advertisement charges	150		50		300				
(d)			Pleaders fees	350		20		26				
			Purchase of chemicals	20	2,834	10	2,864	10	3,48		2,11	179
					200		200		200		118	
			Total Botanical Gardens	100	20,640	100	20,201	100	20,519		17,704	4,920

(a) It is proposed to raise the pay of the servants from Rs 8 to Rs 9.

(b) The decrease is due to the reduction made under XXIA Govt. Gardens' sale of seed to the public.
(c) The provision of Rs 200 made for the current year has been found to be sufficient.

(d) Provision has been made for the expenditure likely to be incurred under these heads.

Totals checked 22/11/98.

Jul 10959 22/11

(1) The following is a list of the names of the persons who have been appointed to the various committees of the Council of the University of Cambridge for the year 1959-60.

(2) The following is a list of the names of the persons who have been appointed to the various committees of the Council of the University of Cambridge for the year 1960-61.

201

EXPLANATORY REMARKS.

Rs.

Certified that the actuals as entered above are those in the departmental accounts, they have been verified with the Statements furnished by the Accountant-General, and all discrepancies noticed have been pointed out to him.

$$\begin{array}{r} 1400 \\ 92 \\ \hline 149 \\ 47 \\ 164 \\ 63 \\ \hline 423 \end{array}$$
$$\begin{array}{r} 252 \\ \hline 252 \\ \hline 2167 \end{array}$$

A. Proposals are being submitted separately ~~in~~
para. 2 of this office letter no. 470 dated 19th September
1898.

* true to press of work at headquarters (Botanica) see para. 8
of Annual Administration Report of the Gardens for 1897-98.

R. L. Trondlock
Curator

Detailed account no 30 - Stationery and Printing
 Printing at Private Presses.

Particulars.	allotment for 1899-1900	Revised Estimate for 1898-99	Budget Estimate for 1898-99	actual for 97-98.	actuals for 4 months
Stationery and Printing charges.	50	50	50	49	July 10 95 8 22 11

Ostasacumand }
19th Sept 90 }

John checked
as of 5/11/98

R. L. Trondlock
Caraton
Coat. Bot. Caraton & Star
Nelson

DETAILED ACCOUNT No. 26F.—SCIENTIFIC, ETC., DEPARTMENTS.—Cinchona Plantations—*contd.*

Numbers.		Budget Estimate, 1899-1900.		Revised Estimate, 1898-99.		Budget Estimate, 1898-99.		Accounts, 1897-98.	
1898-99.	1899-1900.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward							
<i>Establishment—</i>	2	Overseers (150—10—200)					6,484		
	3	Overseers (50)				4,800			
	1	Manager (100—10—150)				1,800			
	6	Clerks and Storekeepers 1 (50), 1 (35), 1 (25) 2 (15—1—20), 1 (15).				1,800			
	2	Servants (8)				1,954			
		Temporary Establishment—				192			
	1	Factory Overseer (125)				1,500			
	5	Servants 1 (30), 2 (25), 1 (22), 1 (20)				1,464			
							13,510		
<i>Allowances</i>		Travelling Allowance				1,500			
							1,500		
<i>Supplies and Services—</i>		Working Charges				15,358			
		Manure				7,195			
		Crops				2,400			
		Petty Works of Construction				1,800			
		Propagation				1,940			
		Cost of Europe Stores				...			
		Purchase of Agricultural Implements				50			
							28,743		
<i>Contingencies—</i>		Cost of Europe Stores				1,51,200			
		Liveries and Clothing of Servants.				24			
		Peons' Belts and Badges				200			
		Postage Charges				45			
		Telegraph Charges				150			
		Rents, Rates and Taxes				28			
		Office Expenses, Miscellaneous					1,51,647		
							2,01,884		
		Add—For rounding					16		
		TOTAL					2,01,900		

DETAILED ACCOUNT No. 26G.—SCIENTIFIC, ETC., DEPARTMENTS.—Botanical and other Public Gardens.

SUMMARY.									
BOTANICAL GARDENS	:	:	:	:	:	:	:	20,519	
OTHER PUBLIC GARDENS	:	:	:	:	:	:	:	13,077	
								33,596	
Add or Deduct—For rounding								4	
TOTAL									33,600

		DETAILS.							
		BOTANICAL GARDENS.							
Salaries—	1	1	Curator (350)	4200		4200		4,200	4200
	1	1	Exchange Compensation Allowance.	300	4500	285	4485	339	387
Establishment—	1	1	Overseer, General (50)	600		600		600	} 958
	1	1	Nursery Overseer (25)	300		300		300	
	1	1	Clerk (50)	600		600		600	
	2	2	Servants (8)	1692	1716	192	1692	192	1697
Allowances—			Travelling Allowance	500	500	500		500	*155
			Carried over			6677	...	6,731	6439

Government Botanic Gardens,
Ootacamund, 19th September 1898 } 41

1898
REVENUE DEPT.
Encl. No. 2
No. 6718

1898
REVENUE DEPT.
Encl. No. 2
No. 6718

170

170

170

170

170

170

170

170

of fluctuating charges

Statement showing the actual expenditure in the
Office of the Govt. Botanical Gardens Ootacamund

Details	Actuals		
	1895-96	1896-97	1897-98
Travelling allowance	70	546	155-
Working charges	4998	5394	5074
Developing the Vegetable Products	778	787	302
Horticultural & other implements	83	76	202
Labelling	295	299	180
Experimental gardens & sundries	145-	75-	"
Cabinets and other materials to Herbarium	26	14	"
Library charges	160	305	459
Cost of supplying seeds to other gardens	3397	2995	2541
Minor repairs to buildings	587	744	879
Rents Rates and Taxes	156	248	85-
Liveries & clothing of servants	24	26	20
Postage charges	30	40	47
Telegraph charges	2	2	2
Packing and Railway charges and Carriage of plants	1387	1417	29 365-
	12,138	12,968	10,340

Government Botanic Gardens,
Ootacamund, 19 September 1898.

R. L. Trondlock
Curator

(C No. 6718)

From The Collector of the Nilgiris

D Dis No 388 Dated 29th September 1898.

FOR ORDERS.

To Under Secy:

With the above letter the Collector of the Nilgiris submits with his remarks the budget estimates under XXI. A., 26.G. and 30.D. relating to the Govt. Botanical gardens.

2. In this connection the Curator and the Collector have raised a number of questions for the decision and orders of Govt. These questions, it is respectfully submitted, should have been sent up for the consideration of Govt. in a separate communication before the estimates were framed. It is also observed that the Collector submits the Curator's budget with his remarks and the estimates have not been altered with reference to those remarks

1898

REVENUE DEPT.

Encl. No. 5

Cur. No. 6718

2
remarks. It is submitted that it should not have been left to the Govt to carry out the alterations suggested by the Collector and that they should have been carried out in his office.

XXI A. - Scientific Deptts
Botanical & other Pukhi Garden Receipts

3. The receipts under this head are composed of three items and the estimates are shown below in comparison with the actuals of the past year and the budget estimate for the current year:-

Items	Actuals of 1897-98 Rs.	Budget Estimate for 1898-99 Rs.	Revised Estimate for 1898-99 Rs.	Budget Estimate for 1899-1900 Rs.
Govt Gardens - sales of seeds, plants &c	3,395	3,000	3,000	2,000
Burlyar Gardens - do	106	300	300	300
Medicinal Gardens - Value of drugs supplied to the Indian Medical Deptt.	"	200	60	50
Total	3,501	3,500	3,360	2,350

4. Item 1. Govt Gardens - Sale of seeds &c:- It will be seen that the budget estimate for the ensuing year shows a decrease of Rs 1,000 as compared with

FOR ORDERS.

Yes
S.P.
M.A.

3
with the budget and revised estimate for the current year. This has been made accordance with the Curator's proposal which is supported by the Collector to discontinue the sale of seeds to the public. In support of this proposal the Curator states that a considerable portion of the receipts is obtained by the sale of imported vegetable seeds to the public; that the demand for such seeds is very limited; that the public demand is for the cheap to moderately-priced vegetable seeds which can easily be obtained locally; that the botanical garden is not now materially helping forward the resources of the country by importing and selling ordinary vegetable seeds to the public; and that it will be a waste of energy to continue to do so. The Collector states that the Curator does not regard the sale of ordinary seeds to the public as a profitable business and that

that in his opinion it is hardly a business which the Curator should undertake now a days.

If the whole view is soured in the reduction in the estimate proposed by the Curator and the Collector in the budget estimate for the ensuing year may be accepted.

5. Item 3 :- Medicinal Gardens - Value of drugs supplied to the Indian Medical Depots :-
The revised and budget estimates under this head are fixed at Rs 60 and Rs 50 respectively against Rs 200 the budget estimate for the current year. As pointed out by the Director there is no demand for medicinal drugs and the actuals during the past two years have been nil. The Curator states "jalap is grown on a large scale by the Lichhona Dep^t and not by this garden. only a small supply of takers is grown in the gardens to

Secy
The business of importing & distributing seeds may perhaps be given up. But it seems clearly one of the objects of the gardens to provide seeds & provide seed of useful & ornamental plants. And the Curator should endeavour to expand his income from this source.

8/4 10/10/8
M^t

2 April
8/4

Secy
But it might be separately considered whether the Curator should not grow jalap in fullness & Mr Standen give it up. Mr S. tells me he does not want particularly to grow it. It would seem to be the Curator's business.

I think it had better stand, and that the question of discontinuance of growth by Mr Standen should be separately dismissed.
M^t.

to meet the wants of the intending growers of the "drug". In these circumstances it is submitted that the reductions made in the revised and budget estimates may be accepted.

Expenditure
26 Gs. - Scientific & Dep^ts. -
Botanical Gardens.

6. A revised statement prepared in this office carrying out the alterations in the Curator's estimates suggested by the Collector is submitted below. The main points for consideration will be dealt with below seriatim.

(i). The Curator proposes that the pay of the two servants who are now paid Rs 8 per mensem should be raised to Rs 9 and accordingly provides for an increase of Rs 24 in the budget estimate for the ensuing year. The Collector states that the increase may be passed as involving only a petty additional charge. For orders as to whether the

increase

increase proposed may be allowed to stand. The attention of the Collector may it is submitted be invited to note 1 to Art 156 of the C.A.C. and he may be asked to submit proposals for increasing the pay of the servants

(ii). The Curator is of opinion that the amount of Rs 5500 provided under "Working charges" for the current year is insufficient and accordingly proposes to increase the revised estimate for the current year to Rs 5750 and the budget estimate for the ensuing year to Rs 6000. The Collector considers that in view of the financial pressure the revised estimate for the current year should not be increased but that the increase of Rs 500 provided in the budget estimate for the ensuing year may be approved. The Curator gives no reason beyond stating that the amount provided is insufficient and it

*. The fact of a charge which requires special sanction having been included and passed in a budget is no authority for its payment."

These special opportunities for visiting the works of the painter and the sculptor are not to be missed. It is suggested that the allotment of Rs. 5,500 is not enough and it was at my suggestion that the Curator asked for an additional Rs. 500 under their head. I have agreed if my assurance of the need for this fund may be accepted as sufficient ground for including it in the budget.

Yes
Mr
10/10/8

it is therefore submitted that the increase may be struck out.
(iii). In the budget estimate for the ensuing year a reduction of Rs 200 is proposed under "Developing the Vegetable Products" and is due to the discontinuance of the practice of purchasing seeds for sale to the public referred to above.
(iv). The Curator states that the amount of Rs 200 provided in the budget estimate for the current year under "Horticultural and other implements" has been found insufficient for purchasing lawn mowers and other horticultural implements from England or elsewhere. He accordingly proposes to increase the budget estimate for the ensuing year to Rs 500. The Collector considers that an increase of Rs 100 would be sufficient and he would accordingly fix the budget estimate for the ensuing year at Rs 300.
Submitted

Submitted that this may be approved.

10. x 88
10/10/88
MA

(V). The Curator proposes that the sum of Rs. 3000 provided for the purchase of seeds for soldiers' gardens, i.e., for all the regimental gardens in the Madras Command may be struck out from the estimates, as the charge is a military rather than a civil charge. The collector states:— "It is quite proper that the Curator should purchase and distribute seeds for soldiers' gardens but now that this Govt. has no control over the Army and its funds there is no apparent reason why this annual donation should be made to the Imperial Exchequer." He accordingly supports the Curator's proposal to cut out the item. It will be seen from para 2 of G.O. No. 214 of 21.3.90 and the notes under G.O. No. 651 of 14.2.96 that till 1892-93 the cost incurred in the purchase

A

B.

+

forwarded in
form 337
18-7-96

A

Please see note at end.

It may not be known that the Govt. of India will not consent, until they have been asked. I think they should be addressed. with a view to relief from this charge.

H. 47
5.12.99

purchase and supply of seeds to soldiers' gardens was paid for by the Govt. of India by means of an assignment to Provincial revenues. Since then, however, the charges have been merged into ordinary Provincial expenditure under 'Botanical Gardens'. The question now for consideration is whether the charges may be struck out from the Botanical Dept. budget. As in the current Provincial Contract the charges under this head were shown under Provincial and it is submitted that the Govt. of India will not consent to ~~its~~ their exclusion from the Provincial budget till the expiry of the present contract. It is therefore submitted that provision should be made for the supply of seeds to soldiers' gardens in the budget estimate for the ensuing year. Instructions have been issued in G.O. No.

60
No 337 of 18.7.96 for the
exercise of adequate check
upon the indents received for
the supply of the seeds.

(vi) The Curator proposes
that the following heads be
added to the budget and provision
made as shown below.

	Revised estimate for the current year	Budget estimate for 1899-1900
Advertisement charges	150	50
Pleasers fees...	50	20
Purchase of chemicals	20	10

The Collector does not notice
the point. It is submitted
that the proposal may be
approved. The question is, however,
one for consideration in the
Financial dept.

7. The following points
raised by the Curator are
also for consideration in
the Financial dept.:-

(a). That the budgets of
"other Public gardens" and
"Botanical gardens" may
be styled "Botanical gardens
Parks Nilgiris" and sent
in as one Budget for the
whole

10.9.98 J. K. 18. MS.

whole dept. instead of as two
budgets on two different dates.

(b). That the head "Petty
repairs to buildings" be
altered to "Petty Repairs". The
reason for this proposal is that
the Curator does not carry out
repairs to buildings and the
expenditure under the head
represents the amount spent
on the repair of tools &c.

(c). That the heads "Carriage
of plants" under "Supplies
& services" and "Railway fare"
under "Contingencies" be incorporated
into one head "Freight charges".

(d). That the four heads
~~indicated~~ now given for
"Purchase of European and
Country Articles" be incorporated
into a single head.

It is submitted that the
above questions are for
consideration of the Financial
dept. in consultation with
the Accountant General.

9.10.98. Lcy
Please see points
in order above. A number

is from the ^{present} budget MS
MS. Separately
J. K. 10.9.98

of questions have been raised on the Budget which should have been submitted for orders separately. [The collector should not, I submit have allowed this.

MT.
SB

Most of them are for the Finl Dept to consider.

As regards the supply to soldiers' gardens or rather the question of this Govt's bearing the cost thereof, the remarks of

At A above page 9.

Finl may be invited as to whether any alteration can now be made. If so the question may be considered separately & India, if necessary, addressed. But for the present anyway we must submit estimate for no change.

SB

MT 11.10.98

11/10/98
H. M. 10/10/98

C 10/10/98

To Under Secy

Please see draft & was submitted below for issue in the Financial Dept.

In order as to whether the provision made under Advertisement charges Pleaders fees & Purchase of chemicals should be struck out pending the decision of the question by the Financial Dept.

MT
12-10-98

Secy

The remarks of Finl may first be invited before drafting

11/12/98

Finl Dept 11/10/98

Recd 13/10/98

Ben
12.10.98

Rev. C. No. 6718.

NOTE.

In connection with this budget several questions have been raised, which as pointed out by the Rev. Dept., should have been submitted to Govt. separately for orders before the estimates were framed.

2. As regards the suggestions of ~~the suggestion of~~ the Curator and the Collector to debit the cost of seeds purchased for soldiers' gardens to the Military dept. it will be observed that the Govt. of India in 1889 decided that the seeds required for the soldiers' gardens in the Madras Presidency should be supplied by the ^{Govt.} ~~Govt.~~ Botanic ^{Gardens} ~~Gardens~~, Ootacamund, and that to cover the charge a special assignment was made to Provincial Revenues. This arrangement continued to the end of 1891-92 after which the charges merged into ordinary Provincial expenditure under Botanical Gardens and has been covered by the adjusting assignment made under Land Revenue. As this ^{case} ~~is~~ is analogous to ~~the case~~ ^{that} of the debit of the cost of maintaining the Ramandrug Ghat Road and other similar charges referred to in the note recorded in G.O. No. 612, Finl., dated 15th July 1893, it is submitted that for the reasons therein advanced the question of the

G.O.R No. 400, Finl., dated
30th Septr. 1889.

16
debit of the cost of supplying seeds for soldiers' gardens is not one opened to reconsideration. The necessary provision should therefore be made in the budget for next year.

3. As regards the proposal to add the heads (1) ADVERTISEMENT CHARGES, (2) PLEADERS' FEES and (3) PURCHASE OF CHEMICALS to the budget and to make provision for them, there is no objection to the addition of these items to the budget provided the Revenue Dept. considers provision necessary for them.

4. There is no objection to the ~~proposal that the~~ budgets of Other Public Gardens and Botanical gardens being submitted on the same date. At present the former is due on the 1st October and the latter on the 15th November. They might both be submitted on the 1st October. But there is objection to the budgets being combined and styled "Botanical Gardens and Parks, Nilgiris". The headings of all budgets should follow the headings given in the Civil Estimates and the proper minor head in this case is "Botanical and other Public Gardens". The two budgets can well be combined under this head and the details shown as on pages 178 and 179 of the Civil Budget Estimate.

Any change in a minor head can only be introduced with the previous sanction of the Controller General (vide art. 1007; C.A. Code) and no special reasons have been advanced for the proposed change.

I cannot be reopened now
Curb

17/11/18

Page 10 of 11
Rev. Note
5.1.99

Items (2) & (3) should however be shown under Supplies & Services and not under Contingencies as is done in the revised copy of the estimate of charges prepared by the Revenue Dept.

Page 10 of 11
Rev. Note

The present heading includes all Public Gardens - those on the Nilgiris might be separated but the question is scarcely worth raising.
Curb
17/11/18

- 17
5. The remaining suggestions are:
- (1) that the head Petty Repairs to buildings be altered to Petty Repairs;
 - (2) that the heads Carriage of plants under Supplies and Services and Railway ^{fare} ~~fare~~ under Contingencies be incorporated with one head Freight charges;
 - (3) that the four heads now given for the purchase of European and country articles be incorporated into a single head.

There is no objection to the changes proposed in (1) and (2) being sanctioned and adopted in the present estimates; but proposal (3) cannot be ~~approved~~ ^{approved} as these details are furnished by other heads of departments ~~on~~ ⁱⁿ the ~~present~~ ^{present} ~~estimate~~ ^{estimate} and it is essential that uniformity of classification should be preserved as much as possible.

6. In the revised copy of the estimate of charges prepared by the Revenue Dept. explanations of variations should be entered in the column of "Explanatory remarks". In other respects the estimates as approved in the Revenue Dept. may be accepted,

5/11/18 Subject to the remarks made above

Curb

5.11.18

17/11/18

NR 2427/18-11-98

The Rev. D. H. A. O.



To Under Secy.

Please see draft 9-0
for issue in the Financial
dept. and a draft O. M. to
the collector of the Nilgiris
submitted below.

2. With reference to para
2 of the draft order the dates of
submission of the budgets
to Revue & final rep. are
as follows:-

	To Revue	To Financial
Other Public accounts	10 th Sept.	1 st October.
Botanical accounts	1 st Oct.	15 th Nov.

The Financial dept. now
states that there is no objection
to both budgets being forwarded
to that dept. on the 1st October.
It is thus further submitted that
the date of submission of
both the budgets to the Revue
dept. may be fixed at
10th Sept.

15 Sept wd give
a fortnight - ample
time

Secy

Please see
drafts below

10.11.98

Jan

17.11.98

2. Final

Financial Dept

Note

The expression "sent
in this ~~Revue~~ Dept" in
para. 2 of the draft order
has been
forbidden - vide memo No.
218 R Public, d. 27 February
1889. As the draft ~~order~~
will issue as a Financial
order the last words of para.
2 should read "so as to
reach the Financial Dept
by the 1st October each
year. The necessary alterations
will be made to the appendices
to G.O. No. 580 Fink, d. 5 July
1898." The Revenue Dept
may then in its order on
that of the Fink. Dept. fix
its own date.

The alterations ~~appended~~
to incorporation of the heads
Carriage of Plants and
Railway fare into one head
Freight charges should
be carried out in the

revised

and ~~apparently~~ the
expression "sent in the
Revenue Dept" ^{apparently} falls
within this rule.

c. 15.2.99.
2 20.2.99. 21

Financial Department.

Subject.

Debit of cost of supplying seeds
for soldiers' gardens.

Note.

In connection with the Budget
of Estimates of receipts and charges of
the Govt. Botanical Gardens for 1899-
1900, the Curator and the Collector of
the Nilgiris suggested that the sum of
Rs. 3,000 provided for the purchase of
seeds for soldiers' gardens should be
struck out from the estimates as the
charge appeared to be a Military rather
than a Civil one. It was then pointed
out in the Financial Dept. note stitch-
ed with G.O. No. 1095, Financial, dated
22nd November 1898, that the case was
analogous to that of the debit of the
cost of maintaining the Ramandrug
Ghat Road, and other similar charges
referred to in the note recorded in
G.O. No. 612, Finl., dated 15th July 1898,
and it was submitted that for the rea-
sons therein advanced the question of
the debit of the cost of supplying seeds
for soldiers' gardens was not one open
to reconsideration. Upon this para. 1
(iii) of G.O. No. 1095, Financial, dated
22nd November 1898, issued.

2. H.E. the Governor having subse-
quently seen the papers, noted on page

H. E. the Govt

✓ Para (5) of this No 470 of
19.9.98 on page 4 of f.p.
No 1095 Finl: 22.11.98.
⊕ Para 6 of this letter No 388 of
24.9.98 on p. 2 ibid

20
said copy of the estimate
prepared by the Revenue
Dept.

In other respects the
draft may be ~~accepted~~ ^{accepted}.

15/11/98
Curb.
16.11.98
11/12/98

To N 2502 16-11-98
Revenue Secy
Rev Dept.

The suggestions are
accepted.

17.12.98



It must be (This make the necessary
corrections, please)

C.S.

The draft ^{order} may issue?

Curb.
21.11.98

11/12/98

B.C.

Issue. Give Pass
printing instructions and
address. Curb.
21.11.98

122
9 of the notes stitched with G.O.No. 1095, Finl., dated 22nd November 1898, that the Govt. of India should be addressed ~~with~~ ⁱⁿ view of the Govt. Botanical Dept. being relieved of this charge. But this remark appears to be qualified by His Excellency's subsequent request (on page 15 of the notes) to see G.O.No. 612, Finl., dated 15th July 1898, in which reasons are advanced for not addressing the Govt. of India in other similar cases. The paper was put up with the note stitched with G.O.No. 70, Finl., dated 10th January 1899 flagged G, but it was thought that the urgent point of raising the provision for "Working charges" in the Botanical and other Public Gardens budget ~~which was recommended~~ ^{done} might first be disposed of and the matter of the debit of the cost of supplying seeds to soldiers' gardens subsequently considered.

5. The question is accordingly now submitted for orders. In 1889 the Govt. of India decided that the seeds required for soldiers' gardens in the Madras Presidency should be supplied by the Supt., Govt. Botanical Gardens, Ootacamund, and at the same time made an additional assignment to Provincial revenues equal in amount to the actual charges incurred by the Supt. in supplying the seeds. This arrangement continued to the end of 1891-92 after which the charges merged in the ordinary Provincial expenditure under

G.O.R No. 400, Finl., d/ 30-9-89.

G.O. 495 Finl of 23.7 89

i.e. till the end of this then contract.

23
Botanical Gardens and has since been covered by the ~~contract~~ ^{contract} assignment ~~and~~ ^{under} ~~the~~ ^{the} ~~same~~ ^{same}.

4. As pointed out, the case is analogous to that of the debit of the cost of maintaining the Ramandrug Ghat Road and other similar charges referred to in the note recorded in G.O.No. 612, Finl., dated 15th July 1898, and it is submitted that for the reasons therein advanced it appears undesirable that the question of debit in this case should be reconsidered.

The debit of the cost of the seeds to Provincial follows the principle that the contract settlement is based, or supposed to be based, on the standard of expenditure attained at the end of each contract period. The contract of 1892 therefore took account of this expenditure from Provincial funds, which are bound to continue the service or ~~to~~ ^{to} surrender ~~to~~ ^{to} Imperial ~~cost~~ ^{cost} an amount representing the cost of the same.

And. I understand that His Excellency's object is to get rid of this charge so as to leave

24

the money for Provincial. But it
 is certain that India will not
 consent because they have laid
 down a fundamental principle which
 they will have to isolate if they
 consent and if they did consent
 it will be seen that Govt. will
 not benefit in if this ^{change} is
 taken away. a little more will be seen
 taken out of our arrangement.

Vide para 2. of resolution of the
 Govt. of India 11th Aug. 97 in 3531 A.
 printed on p.p. 16-17 of p.o. Fm. 1
 in 824-5th Oct. 97. F. Reg. C

2.5 # 19.2.99

12/2/98

Seen by Secy. after
 Circ. 1/11/99

In the C.S.

These notes may, it is
 submitted, be filed with the
 original of p.o. 1093 and : 7
 22. 11. 95

XII

Cms.
 22. 2. 98.

1/11/99

File 11/11/99

Have these notes attached
 accordingly

22/11/99

Proof 9/12

Government {1898} of Madras. FINANCIAL.

F
 10/12/98

may issue
 9/12/98

Recd.

Regd.

} 1898.

Enclosures

Spare copies

G.O., No. 1095, 22nd November 1898.

NOVEMBER.

Budget Estimates.

Passing orders on the — of receipts of the Government Botanical and other Public Gardens
 and charges of Government Botanical Gardens, the Nilgiris, for 1899-1900.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From A. BUTTERWORTH, Esq., I.C.S., Acting Collector of the Nilgiris, to the Secretary to Government, Revenue Department, Stone House Hill, dated Ootacamund, 29th September 1898, D. Dis. No. 388.

I have the honour to submit herewith the budget estimates of XXI-A and 26-G and 30-D relating to Government Botanical Gardens for the year 1899-1900, together with the Curator's letter, No. 470, dated 19th September 1898, giving reasons for the adoption of the figures entered in the estimates.

2. *Paragraph (1) of the Curator's letter, No. 470.*—The proposal to amalgamate the budgets seems unobjectionable but the change can hardly be regarded as necessary in any way.

3. *Paragraph 2.*—The proposal of the Curator to raise the pay of each peon from Rs. 8 to Rs. 9 may be passed as involving only a petty additional charge.

4. *Paragraph 3.*—The proposed increase in the working charges for 1899-1900 may be sanctioned to be met out of savings indicated below. As for the additional grant of Rs. 250 in the revised estimate, I have asked the Curator to make a special application as provided in Rule 13 of the instructions relating to the preparation of budget estimates. As no saving is apparent in the budget for the current year, it is improbable that the Curator will be able to make out a case for an additional allotment in the present financial pressure.

5. *Paragraph 4.*—An addition of Rs. 100 under “Horticultural and other implements” is recommended, so that the estimate for 1899–1900 will be Rs. 300. The jump from Rs. 200 to Rs. 500 does not seem to have been justified. The increase of Rs. 100 will be met by the saving indicated below.

6. *Paragraph 5.*—I agree with the Curator in thinking that the charges for supplying seeds for soldiers' gardens should be debited to the Military department. It is quite proper that the Curator should purchase and distribute seeds for soldiers' gardens but, now that this Government has no control over the army and its funds, there is no apparent reason why this annual donation should be made to the Imperial Exchequer. If this item of expenditure be cut out, the saving will much more than cover all the proposed increases in the budget for 1899-1900.

7. *Paragraph 6.*—This question of the grouping of the four minor beads is one on which I can express no opinion. The distribution of the proposed lump allotment may be made as shown below, the Curator having agreed to this arrangement :—

		RS.
(a)	Purchase of European articles each costing less than Rs. 5 ..	100
(b)	" of " " " " not less than Rs. 5 ..	500
(c)	" of country " " " less than Rs. 50 ..	100
(d)	" of " " " " not less than Rs. 50 ..	300
	Total ..	1,000

8. *Paragraph 7.*—I see no objection to the lumping of all petty repairs under one general head "Petty repairs", but I am by no means in favour of petty repairs to buildings being carried out by the Public Works department. Its rates are high, its procedure slow, and such works as repairs to green houses might very well be left to the Curator, the Public Works department providing the funds. I believe a similar arrangement holds for the Lawrence Asylum.

9. *Paragraph 8.*—With regard to the Curator's proposal, I note that the two detailed heads "Carriage of plants" and "Railway fare, &c.," fall under two distinct minor heads "Supplies and services" and "Contingencies." "Carriage charges" is perhaps a more appropriate term than "Railway fare, &c.," and there seems no particular reason why "Carriage of plants" should appear as a separate detailed head instead of under a head, "Carriage charges," which would also include all railway charges.

10. Paragraph 9.—The Curator's proposals appear to be unobjectionable.

11. *Paragraph 10—Receipts—Government Gardens and Sale of Seeds; Paragraph 11—Medicinal Gardens—Value of drugs supplied to the Indian Medical Department.*—It will be observed that receipts under “Sale of seeds, &c.” are reduced in the budget for 1899–1900 from Rs. 3,000 to Rs. 2,000, because the Curator proposes to discontinue purchase of vegetable seeds for the public. On the expenditure side under “Developing vegetable products” no reduction appears and, questioned about this, the Curator explains that he proposes to spend what would otherwise have gone upon ordinary vegetable seeds upon the introduction of “Seeds and plants of ornamental and economic value” for experimental purposes. He admits that the proposed allotment under this head might be somewhat reduced, if the sale of seeds to the public is discontinued and, as I support his proposal to discontinue it I would suggest that the allotment under “Developing vegetable products” be reduced from Rs. 800 to Rs. 600 for 1899–1900.

It may be said that the sale of seed to the public appears to be profitable and that it would therefore be unwise to discontinue it, but I have ascertained from the Curator that the receipts under "Sale of seeds, &c.," are swollen by the inclusion of surplus seed purchased, not from the grant under "Developing vegetable products" but from that under "Cost of supplying seeds to other gardens." The Curator does not, apparently, regard the sale of ordinary seeds to the public as a profitable business and it certainly hardly seems a business which the Curator should undertake now a days. The proposals of the Curator regarding the head "Medicinal gardens, &c.," are supported.

ENCLOSURE

From R. L. PROUDLOCK, Esq., Curator, Government Botanical Gardens, Ootacamund, to the Collector of the Nilgiris, dated 19th September 1898, No. 470.

In continuation of, and with reference to, this office letter, No. 469, dated 19th September 1898, I have the honour to recommend that certain changes be made in the budget estimates for this department, which I trust you will be good enough to forward for the favourable consideration of Government. They are dealt with, as printed in the budget estimates, *seriatim*.

(1) The budgets for *Other Public Gardens* and for *Botanical Gardens* and for "Stationery and Printing at Private Presses" may be styled BOTANICAL GARDENS AND PARKS, NILGIRIS and be sent in as one budget for the whole department on a certain date, and not as two budgets sent in on different dates as is the practice at present.

(2) The two servants (peons) on Rs. 8 are, I think, too poorly paid. I recommend that they should receive at least Rs. 9 per month each, and I have accordingly made provisions in the budget estimate for 1899-1900 for the increments I recommend. The increments may be given from the 1st April 1899.

(3) The *working charges* are found insufficient for the proper maintenance of the gardens; so, I have the honour to request that an additional sum of Rs. 250 may be sanctioned for the current year and an additional sum of Rs. 500 for the year 1899-1900.

(1) *Horticultural and other implements*.—I find Rs. 200 insufficient for purchasing lawn mowers and other horticultural implements from England or elsewhere, so have to ask for transfer of allotment to meet the charges which legitimately fall under this head. I, therefore,

have the honour to request that Government may be pleased to sanction an additional grant of Rs. 300, making a total of Rs. 500, under this head. The additional allotment has been entered in the budget for 1899-1900.

(5) *Cost of supplying seeds to other gardens.*—The sum of Rs. 3,000 is provided for the purchase of seeds for soldiers' gardens, i.e., for all the regimental gardens in the Madras Command. I obtain vegetable seeds from England and supply each regiment on indent with what seeds I think are requisite. This would appear to be a military, rather than a civil, charge, and I request permission to strike the item of Rs. 3,000 out of the budget for 1899-1900.

(6) I request permission to lump the following items together, viz:—

	RS.
"Purchase of European articles each costing less than ..	5
" of " " " " not less than ..	5
" of country " " " less than ..	50
" of " " " " not less than ..	50

under one head, viz., "Purchase of European and country articles".

(7) *Petty Repairs to Buildings* is wrong as I do not undertake such repairs. The allotment is spent on the repair of tools, for which purpose two carpenters and a black-smith have to be employed temporarily but regularly and daily wages. With a large staff of coolies employed tool handles are being broken every day, and lawn mowers require daily attention and frequent adjustment and repairs. I therefore recommend that the head should read *Petty repairs*. The buildings in the garden are in charge of the Public Works department, and it would appear to be the duty of that department to keep them in good repair. The plant houses in particular are, I regret to say, in very bad order, and I would be very glad if they could be put into a state of thorough repair.

(8) *Railway fare, &c.*, is a somewhat limited and in appropriate term. The head would be more accurately designated *freight charges* as this term would cover carrying charges of every description by sea and on land, i.e., by ship, boat, rail, carriage, cart or cooly. The head *carriage of plants* may be omitted, as it would fall very appropriately under the proposed term of *freight charges* and I request that a sum of Rs. 800 be provided under this head for the year 1899-1900.

(9) I have the honour to request that the following new heads may be entered in the budget, viz:—

Heads.	Budget estimate, 1899-1900.	Revised estimate, 1898-1899.
	RS.	RS.
Advertisement charges	150	50
Pleaders' fees	50	20
Purchase of chemicals	20	10

(10) *Receipts—Government Gardens—Sale of Seeds, Plants, &c.*—A considerable portion of the receipts is realized by the sale of imported vegetable seeds to the public. Last year I got out some of the finest varieties of vegetable seeds from Sutton and Sons with the object of selling them to cultivators of vegetables. I find, however, that the demand for such seeds is so limited that it scarcely justifies their purchase for sale to the public. The public demand is for cheap, to moderately priced, vegetable seeds; and such seeds can be easily obtained from nursery men and others in this country. This garden is not, therefore, in my opinion, now materially helping forward the resources of the country by importing and selling ordinary vegetable seeds to the public, and it appears to me to be rather a waste of energy to continue to do so. Of course the policy of introducing and cultivating anything new or rare in the way of seeds or plants of economic value will still be watchfully and carefully attended to for the benefit of the country. These vegetable seeds are purchased from the allotment of Rs. 800 for "developing the vegetable products", but I may mention that any surplus seeds that may remain after supplying soldiers' gardens are sold to the public without delay, as, if kept till the following season, they would lose their power of germination and thereby be rendered worthless. The amounts realized by such sales are credited as revenue to Government. If Government agree with my proposal, the budget estimate for 1899-1900 should be reduced to Rs. 2,000 under "Government gardens—Sale of seeds, plants, &c.," and I have entered these figures in it accordingly.

(11) *Medical Gardens—Value of drugs supplied to the Indian Medical Department*—There is scarcely any demand by the Indian Medical Department for drugs, and I have accordingly reduced the revised and budget estimates under this head to Rs. 60 and to Rs. 50, respectively. Jalap is grown on a large scale by the Cinchona department and not by this garden. Only a small supply of tubers is grown in the garden to meet the wants of intending growers of the drug.

ORDER—No. 1095, Financial, dated 22nd November 1898.

In submitting the budget estimates relating to the Botanical Gardens a number of questions have been raised which should be submitted separately for the consideration and orders of the Government. Further the estimates of the Curator have not been revised in the Collector's office with reference to the Collector's recommendations. The estimates, as thus recommended to be revised, are sanctioned subject to the following remarks:—

XXI-A. SCIENTIFIC, &C., DEPARTMENTS—BOTANICAL AND OTHER PUBLIC GARDENS—*Receipts*.—The question of the growth of Jalap by the Curator and its discontinuance by the Cinchona department will be dealt with separately. Pending the decision of the question, the provision of Rs. 200 made in the budget estimate for the current year under "Medicinal Gardens—Value of the Drugs supplied to the Indian Medical department" will be repeated both in the revised estimate for the current year and in the budget estimate for the ensuing year.

26-G. SCIENTIFIC, &C., DEPARTMENTS—BOTANICAL GARDENS—*Charges*.—(i) The increased provision made for raising the pay of the two servants from Rs. 8 to Rs. 9 will be retained; but, with reference to note (i) to article 156 of the Civil Account Code, separate proposals for increasing the pay of the servants should be submitted for the orders of Government.

(ii) The Government cannot accept without more detailed reasons than those now furnished the increased provision of Rs. 500 made in the budget estimate for the ensuing year under "Working Charges." The increase will accordingly be cut out.

(iii) The question of the debit of the cost of supplying seeds to Soldiers' Gardens to the budget of the Botanical Gardens cannot now be re-opened. A provision of Rs. 3,000 will accordingly be made for the purpose in the budget estimate for the ensuing year.

(iv) The proposal to add the following heads to the budget is approved, items (b) and (c) being shown under *Supplies and Services*:—

- (a) "Advertisement charges,"
- (b) "Pleaders' fees," and
- (c) "Purchase of chemicals."

(v) The heading "Petty Repairs to Buildings" will be altered into "Petty Repairs", and the heads "Carriage of Plants" under *Supplies and Services* and "Railway Fare" under *Contingencies* will be incorporated under one head "Freight Charges".

(vi) The Government sees no sufficient reason to incorporate the four heads now given under "Purchase of European and Country Articles" into a single head.

2. The Government does not approve the amalgamation of the two budgets "Other Public Gardens" and "Botanical Gardens." Both these budgets should, however, be submitted for the future so as to reach the Financial Department by the 1st October each year. The necessary alterations will be made in the appendices to G.O., No. 580, Financial, dated 5th July 1898.

(True Extract.)

for Chief Secretary.

To the Revenue Department.

" Collector of the Nilgiris.

" Accountant-General.

Editors' Table.

Exd. C. M. Thumbarwamy.

[Appendix.

RECEIPTS.

DETAILED ACCOUNT No. XXI-A.—SCIENTIFIC, ETC., DEPARTMENTS—Botanical and other Public Garden Receipts.

	Budget estimate, 1899-1900.	Revised estimate, 1898-99.	Budget estimate, 1898-99.	Accounts, 1897-98.
	RS.	RS.	RS.	RS.
<i>PROVINCIAL.</i>				
Government Gardens—Sale of Seeds, Plants, &c.	(a) 2,000	3,000	3,000	3,395
Barlyar Gardens—Sale of seeds, Plants, &c.	300	300	300	106
Medicinal Gardens—Value of Drugs supplied to the Indian Medical department.	200	200	200	..
Total ..	2,500	3,500	3,500	3,501

EXPENDITURE.

DETAILED ACCOUNT No. 26-G.—SCIENTIFIC, &c., DEPARTMENTS—Botanical and other Public Gardens.

	Numbers.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Budget estimate for 1898-99.	Accounts, 1897-98.
	1898-99. 1899-1900.				
		<i>PROVINCIAL.</i>			
		<i>BOTANICAL GARDENS.</i>			
		RS.	RS.	RS.	RS.
<i>Salaries—</i>	1 1	Curator (350)	4,200	4,200	4,200
	1 1	Exchange compensation allowance	300	285	339
<i>Establishment—</i>	1 1	Overseer, General (50)	600	600	600
	1 1	Nursery Overseer (25)	300	300	300
	1 1	Clerk (50)	600	600	600
	2 2	Servants (9) (b)	216	192	739
			1,716	1,692	1,592
<i>Allowances—</i>		Travelling allowance	500	500	500
<i>Supplies and Services—</i>		Working charges	5,500	5,500	5,071
		Developing the vegetable products	(c) 600	800	302
		Horticultural and other implements	(d) 300	200	202
		Labelling	300	300	180
		Experimental Gardens, Gádalar	..	40	20
		Cabinets and materials for the Herbarium	20	20	..
		Library charges	300	300	459
		Cost of supplying seeds to other gardens	3,000	3,000	2,541
		Pleaser's fees (e)	50	20	..
		Purchase of chemicals (e)	20	10	..
		Freight charges	800	800	496
			10,890	10,990	11,140
<i>Contingencies—</i>		Purchase of European articles each costing less than Rs. 5	100	100	100
		Purchase of European articles each costing not less than Rs. 5	500	500	500
		Purchase of country articles each costing less than Rs. 50	100	100	164
		Purchase of country articles each costing not less than Rs. 50	300	300	300
		Petty repairs	800	800	879
		Liveries and clothing of servants	24	24	26
		Postage charges	50	50	47
		Telegraph charges	10	10	2
		Rents, rates and taxes	300	400	85
		Packing charges	200	200	29
		Advertisement charges (e)	150	50	..
			2,534	2,534	2,648
		Total, Botanical Gardens ..	20,140	20,201	20,519
					17,704

Accounts for four months from April to July 1898-99.	EXPLANATORY REMARKS.
RS. 1,068 64 ..	(a) The decrease in the budget estimate for the ensuing year is due to no provision having been made for the importation of seeds for sale to the public.
1,132	

Accounts for four months, 1898-99.	EXPLANATORY REMARKS.
RS. 1,400 92 149 47 164 63 .. 252 1,790 .. 60 15 .. 51 582 .. 96 .. 118 13 .. 48 .. 179 .. 4,926	<p>(b) It is proposed to raise the pay of the servants from Rs. 8 to Rs. 9.</p> <p>(c) The decrease is due to the reduction made under XXI-A, Government Gardens—"Sale of seeds, plants, &c.,"—vide remark (a).</p> <p>(d) The provision of Rs. 200 made for the current year has been found insufficient.</p> <p>(e) Provision has been made for the expenditure likely to be incurred under these heads.</p>

Particulars.	Budget Estimate, 1899-1900.	Revised Estimate, 1898-99.	Budget Estimate, 1898-99.	Accounts, 1897-98.	Accounts for four months, April to July 1898-99.
SCIENTIFIC, &c., DEPARTMENTS.	RS.	RS.	RS.	RS.	RS.
Botanical Gardens	50	50	50	49	..

Enclosures

1898.

Spare copies

G.O., No. 1095, 22nd November 1898.

NOVEMBER.

Passing orders on the — of the receipts and charges of the Government Botanical and other Public Gardens for 1899-1900.

and change of
Port-Bleu and
Sweden, the
Wilgins,

~~under XXI A. Scientific Dept. Botanical
and Orn. public gardens, and charges
under 26 B. Scientific Dept. -
Botanical & Orn. public gardens
—— Botanical Gardens~~

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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	Rs.
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	Rs.
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" of " " " not less than	5
" of country " " less than	50
" of " " " not less than	50
per head viz. "Purchase of European and country articles".	

under one head, viz., "Purchase of European and country articles".

(7) *Petty Repairs to Buildings* is wrong as I do not undertake such repairs. The allotment is spent on the repair of tools, for which purpose two carpenters and a black-smith have to be employed temporarily but regularly and daily wages. With a large staff of coolies employed tool handles are being broken every day, and lawn mowers require daily attention and frequent adjustment and repairs. I therefore recommend that the head should read *Petty repairs*. The buildings in the garden are in charge of the Public Works department, and it would appear to be the duty of that department to keep them in good repair. The plant houses in particular are, I regret to say, in very bad order, and I would be very glad if they could be put into a state of thorough repair.

(8) *Railway fare &c.*, is a somewhat limited and in appropriate term. The head would be more accurately designated *freight charges* as this term would cover carrying charges of every description by sea and on land, *i.e.*, by ship, boat, rail, carriage, cart or cooly. The head *carriage of plants* may be omitted, as it would fall very appropriately under the proposed term of *freight charges* and I request that a sum of Rs. 800 be provided under this head for the year 1899-1900.

(9) I have the honour to request that the following new heads may be entered in the budget, viz. :—

Heads.	Budget estimate, 1899-1900.	Revised estimate, 1898-1899.
	RS.	RS.
Advertisement charges	150	50
Pleaders' fees	50	20
Purchase of chemicals	20	10

II.—RECEIPTS

(10) *Government Gardens—Sale of Seeds, Plants, &c.*—A considerable portion of the receipts is realized by the sale of imported vegetable seeds to the public. Last year I got out some of the finest varieties of vegetable seeds from Sutton and Sons with the object of selling them to cultivators of vegetables. I find, however, that the demand for such seeds is so limited that it scarcely justifies their purchase for sale to the public. The public demand is for cheap, moderately priced, vegetable seeds; and such seeds can be easily obtained from nursery men and others in this country. This garden is not, therefore, in my opinion, now materially helping forward the resources of the country by importing and selling ordinary vegetable seeds to the public, and it appears to me to be rather a waste of energy to continue to do so. Of course the policy of introducing and cultivating anything new or rare in the way of seeds or plants of economic value will still be watchfully and carefully attended to for the benefit of the country. These vegetable seeds are purchased from the allotment of Rs. 800 for “developing the vegetable products”, but I may mention that any surplus seeds that may remain after supplying soldiers’ gardens are sold to the public without delay, as, if kept till the following season, they would lose their power of germination and thereby be rendered worthless. The amounts realized by such sales are credited as revenue to Government. If Government agree with my proposal, the budget estimate for 1899-1900 should be reduced to Rs. 2,000 under “Government gardens—Sale of seeds, plants, &c.,” and I have entered these figures in it accordingly.

(11) *Medical Gardens*—*Value of drugs supplied to the Indian Medical Department*—There is scarcely any demand by the Indian Medical Department for drugs, and I have accordingly reduced the revised and budget estimates under this head to Rs. 60 and to Rs. 50, respectively. Jalap is grown on a large scale by the Cinchona department and not by this garden. Only a small supply of tubers is grown in the garden to meet the wants of intending growers of the drug.

ORDER—No. 1095, Financial, dated 22nd November 1898.

In submitting the budget estimates relating to the Botanical Gardens a number of questions have been raised which should be submitted separately for the consideration and orders of the Government. Further the estimates of the Curator have not been revised in the Collector's office with reference to the Collector's recommendations. The estimates, as thus recommended to be revised, are sanctioned subject to the following remarks:—

*Charge-Drugs
Caps.* } XXI-A. Scientific, &c., Departments—Botanical and other Public Gardens
Receipts.—The question of the growth of Jalap by the Curator and its discontinuance by the Cinchona department will be dealt with separately. Pending the decision of the question, the provision of Rs. 200 made in the budget estimate for the current year under Medicinal Gardens—Value of the Drugs supplied to the Indian Medical department will be repeated both in the revised estimate for the current year and in the budget estimate for the ensuing year.

26-G. Scientific, &c., Departments—Botanical Gardens Charges.—(i) The increased provision made for raising the pay of the two servants from Rs. 8 to Rs. 9 will be retained; but, with reference to note (i) to article 156 of the Civil Account Code, separate proposals for increasing the pay of the servants should be submitted for the orders of Government.

(ii) The Government cannot accept without more detailed reasons than those now furnished the increased provision of Rs. 500 made in the budget estimate for the ensuing year under "Working Charges." The increase will accordingly be cut out.

(iii) The question of the debit of the cost of supplying seeds to Soldiers' Gardens to the budget of the Botanical Gardens cannot now be re-opened. A provision of Rs. 3,000 will accordingly be made for the purpose in the budget estimate for the ensuing year.

(iv) The proposal to add the following heads to the budget is approved, items (b) and (k) being shown under Supplies and Services :—

(a) Advertisement charges,
(b) Pleaders' fees, and
(c) Purchase of chemicals.

(v) The heading "Petty Repairs to Buildings" will be altered into "Petty Repairs", and the heads "Carriage of Plants" under "Supplies and Services" and "Railway Fare" under "Contingencies" will be incorporated under one head "Freight Charges".

(vi) The Government sees no sufficient reason to incorporate the four heads now given under "Purchase of European and Country Articles" into a single head.

2. The Government does not approve the amalgamation of the two budgets "Other Public Gardens" and "Botanical Gardens." Both these budgets should, however, be submitted for the future so as to reach the Financial Department by the 1st October each year. The necessary alterations will be made in the appendices to G.O., No. 580, Financial, dated 5th July 1898.

(True Extract.)

for *Chief Secretary*.

To the Revenue Department.

Accountant-General.

Collector of the Nilgiris.

Editors' Table

[Appendix.

Ed. C. M. Thumbuswamy.

APPENDIX I.

MADRAS REVENUE AND RECEIPTS.

DETAILED ACCOUNT No XXI-A.—SCIENTIFIC, ETC., DEPARTMENTS—Botanical and other Public Garden Receipts.

	Budget estimate, 1899-1900.	Revised estimate, 1898-99.	Budget estimate, 1898-99.	Accounts, 1897-98.
Government Gardens—Sale of Seeds, Plants, &c.	RS. (a) 2,000	RS. 3,000	RS. 3,000	RS. 3,395
Barlyar Gardens—Sale of Seeds, Plants, &c.	300	300	300	106
Medicinal Gardens—Value of Drugs supplied to the Indian Medical department.	200	200	200	..
Add—For rounding ..			3,650	56
Total ..	2,500	3,500	3,500	3,501

APPENDIX II.

DETAILED ACCOUNT No. 26-G.—SCIENTIFIC, &c., DEPARTMENTS—Botanical and other Public Gardens.

Numbers.				Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Budget estimate for 1898-99.	Accounts, 1897-98.
1898-99.	1899-1900.			RS.	RS.	RS.	RS.
Botanical Gardens.							
Salaries—	1	1	Curator (350)	4,200	4,200	4,200	4,200
	1	1	Exchange compensation allowance	300	285	339	387
					4,500	4,485	4,539
Establishment—	1	1	Overseer, General (50)	600	600	600	958
	1	1	Nursery Overseer (25)	300	300	300	300
	1	1	Clerk (50)	600	600	600	739
	2	2	Servants (9) (a)	216	192	192	192
					1,716	1,692	1,697
Allowances—			Travelling allowance	500	500	500	155
					500	500	150
Supplies and Services—			Working charges	5,500	5,500	5,500	5,074
			Developing the vegetable products	(b) 600	800	800	302
			Horticultural and other implements	(c) 300	200	200	202
			Labelling	300	300	300	180
			Experimental Gardens, Gádalar	20	40	20	..
			Cabinets and materials for the Herbarium	20	20	20	..
			Library charges	300	300	300	459
			Cost of supplying seeds to other gardens	3,000	3,000	3,000	2,541
			Advertisement charges	150	50	..	..
			Pleaders' fees	50	20	..	..
			Purchase of chemicals	20	2,534	2,048	2,011
			Freight charges	800	800	1,000	496
				10,250	10,990	11,140	9,254
Contingencies—			Purchase of European articles each costing less than Rs. 5	100	100	100	..
			Purchase of European articles each costing not less than Rs. 5	500	500	500	..
			Purchase of country articles each costing less than Rs. 50	100	100	164	949
			Purchase of country articles each costing not less than Rs. 50	300	300	300	..
			Petty repairs	800	800	800	879
			Liveries and clothing of servants	24	24	24	20
			Postage charges	50	50	50	47
			Telegraph charges	10	10	10	2
			Rents, rates and taxes	300	400	400	85
			Packing charges	200	200	300	20
					20,140	20,201	20,519
			Total, Botanical Gardens				17,704

Accounts for four months from April to July 1898-99.	EXPLANATORY REMARKS.
RS. 1,068 64	(a) The decrease in the budget estimate for the ensuing year is due to no provision having been made for the importation of seeds for sale to the public.
1,132	

Accounts for four months, 1898-99.	EXPLANATORY REMARKS.
RS. 1,400	
92	
1,492	
149	
47	
164	
63	(b) It is proposed to raise the pay of the servants from Rs. 8 to Rs. 9.
423	
252	
252	
1,790	
..	(c) The decrease is due to the reduction made under XXI-A. Government Gardens—"Sale of seeds, plants &c., to the public."
60	(d) The provision of Rs. 200 made for the current year has been found insufficient.
15	
51	
562	
..	(e) Provision has been made for the expenditure likely to be incurred under these heads.
..	
96	
2,574	
118	
13	
..	
48	
179	
..	
4,920	

APPENDIX III.

DETAILED ACCOUNT No. 30. STATIONERY AND PRINTING.—Printing at Private Printing Presses.

Particulars.	Budget estimate for 1899-1900.	Revised estimate for 1898-99.	Budget estimate for 1898-99.	Actuals for 1897-98.	Actuals for four months, April to July 1898.
Stationery and printing charges	RS. 50 ✓	RS. 50 ✓	RS. 50 ✓	RS. 49 ✓	RS. .. ✓

Financial Dept

Read letter from the collector of the Nilgiris Dist. No. 388 of 29. 9. 98. (C. No. 6788)

G.O. No 1095 of 22-11-98

In submitting the budget estimate relating to the Botanical gardens a number of questions have been raised which should have been submitted separately for the consideration and orders of Govt. Further the estimates of the Curator have not been revised in the collector's office with reference to the recommendations ~~of the collector~~ ^{the collector} ~~have been~~. The estimates as recommended are sanctioned subject to the following remarks:

XI.A. Scientific Dept.
Botanical and other Public Gardens
Receipts.

(1). The budget estimate for the ensuing year under Govt. Gardens - Sale of seeds, plants

Secy I submit it had better be omitted. It wd come in the Rev order in communication to the collector

yes S.P.

plants &c" shows a decrease of Rs 1000 as compared with the budget and the revised estimates for the current year ^{owing to the fact that} it is proposed to continue the importation and sale of seeds to the public. It should however be remembered that ~~the Govt. considers that one~~ of the objects of the gardens is to rear and ^{distribute} seeds of useful and ornamental plants and the Govt. ^{should} accordingly direct his attention ~~accordingly he requests~~ towards expanding this income from this source.

(i)(ii) The question of the growth of jalap by the Govt. and its discontinuance by the Cui chow depts will ^{be} ~~be~~ dealt with ~~the subject of a separate~~ ^{separately} ~~to be considered~~. Pending the decision of the Govt., the provision of Rs 200 made in the budget estimate for the current year under Medicinal Gardens - Value of the Drugs supplied to the Indian medical dept. will be repeated both for ⁱⁿ the

the revised estimate for the current year and ⁱⁿ the budget estimate for the ensuing year.

269. Scientific dept. Botanical Gardens charges:

(i) The increased provision made for raising the pay of the two servants from Rs 8 to Rs 9 will be retained, but with reference to note (i) to Art 156 of the C.A.C. separate proposals for increasing the pay of the servants should be submitted for the orders of Govt.

(ii) The Govt. cannot accept without more detailed reasons than those now furnished the increased provision of Rs 500 made in the budget estimate for the ensuing year under "Working charges". The increase will accordingly be cut out.

(iii) ~~The Govt. considers that~~ ^{the question of the} the debit of the cost of supplying seeds to soldiers' gardens to the budget of

the Botanical Gardens ~~is a~~
~~Government~~ cannot
now be refused. A provision
of Rs 3000 with accordingly
he made for the purpose
in the budget estimate for
the ensuing year.

(iv) The proposal to add the
following head to the
budget is approved, items (b) & (c) being shown
under "Supplies & Services".

(a) A dower treatment charges

(b) Pleaders fees &

(c) Purchase of chemicals

(v) The heading "Petty repairs
to buildings" will be altered
into "Petty Repairs" and
the heads "Carriage of
plants" under "Supplies &
Services" and "Railway fare"
under "Contingencies" will
be incorporated under one
head "Freight charges".

(vi) The Govt sees no
sufficient reason ~~for~~ to
incorporating the four heads
now given under "Purchase
of European & Country articles"
into a single head.

the Financial Dept by the
1st October each year. The
necess or alterations will
be made in the appendices
to G.O. No 580 Financial
of 5.7.98.

the Res Dept
"A.C."
"Collection of the statistics
Table."
13/12.
Deopd
13.12.98

2. The Govt does not appear
that there is no necessity
the annual estimate ⁱⁿ the two
budgets "other public gardens
and "Botanical Gardens".
open Both these budgets should
however be submitted for the
future so as to reach Govt
in the Res. Dept. by the
15th September each year.

20/9

10.11.98

M. Cox

11/11/98

11/11/98

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AGIN G.O. No.
139

DA ID

No. 6718 — A

gins. Countries letter

388 & 29. 9. 98

NO. 6718.

Letter No 470

15-9-98

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[F. B.]
4

500-20-8-18.

Entered in Budget Register.

Date.

acsf. A-3. 2-12-1898.

me A-2. 2/12 1898.

For B. 7/12 1898.

REPLACEMENT WITH DITTO.