M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 657 Press
~~Mis.~~

110-111

Dated 27-4-1860.

Not to be folded or roughly handled

No. 110. Read the following Proceedings of the Board of Revenue, dated 29th March 1860, No. 1,589:—

Read letter from the Conservator of Forests, dated 4th January 1860, No. 896.

(In Consultation, 6th January 1860, No. 47.)

In paragraph 8 of Extract Minutes Consultation, dated 15th March 1859, No. 323, it was directed that the accounts of Government Gardens at Utakamand should be transmitted to the Board for examination and submission to Government agreeably to Extract Minutes Consultation of 3rd February 1859, No 143.

In Con. 17th March 1859, *No.* 1,103.
In Con. 7th February 1859, *No.* 494.

2. The Conservator of Forests forwards accordingly with the letter above recorded the accounts of the receipts and expenditure of the Gardens for 1857 and 1858, and 1858-9.

3. It is stated in the letter of the Conservator of Forests that according to the accounts furnished by Messrs. Arbuthnot and Co., there is a sum of Rupees 251-9-10 due to them on 30th April 1859, which Doctor Cleghorn observes should be paid up as soon as the funds will allow. This is evidently a mistake, as will be shown in another part of these Proceedings.

4. The accounts of Mr. McIvor, now submitted, refer to the receipts and charges of the Utakamand Gardens from 1st July 1857 to 30th April 1859, being the last month of the official year 1858-9. The accounts up to the end of 1858 appear to have been kept according to the Calendar year.

5. In paragraph 13 of Mr. McIvor's Report on the Utakamand Gardens for 1856, dated 23rd February 1857, an abstract of their financial position for the preceding year 1856, that is from 1st December 1855 to 31st December 1856, is given. This account is not correctly framed, as it does not exhibit the *bonâ fide* cash transactions. Thus among the receipts is included a sum of Rupees 1,137-4-0 *due* to the Gardens for plants and seeds sold, and not then realized. In like manner liabilities of the Garden amounting to Rupees 96-12-0 are included in the expenditure. These may, if desired, be given in a foot-note or in the Report, merely to give a better idea of the progress of the Gardens, but they should not be included in the accounts which should be restricted to *actual* receipts and disbursements. The balance on the 31st December 1856, is, however, shown in this account as Rupees 724-6-2, viz., Rupees 103-15-6 at credit with the Banker Messrs. Arbuthnot and Co., and Rupees 620-5-8, cash in hand.

6. In the financial table of Receipts and Disbursements for 1857, which commences with January, only the cash balance of Rupees 620-5-8 is brought forward; and the sum of Rupees 103-15-6, which at the end of December 1856 was at credit with the Banker, as stated above, is omitted throughout the account. Doctor Cleghorn will be good enough to call upon the Superintendent of the Gardens to explain this omission.

7. The two financial Statements, now submitted, show the transactions of each month separately from 1st January 1857 to 30th April 1859, and no general abstract is furnished. These accounts include transactions with Messrs. Arbuthnot and Co. on account of the Utakamand Gardens; but do not correspond with the accounts of the Firm (received with Doctor Cleghorn's letter) for 1856 and 1857, and for the quarter from 1st January to 30th April 1859, those for 1858 being wanting. According to the accounts of the Firm for 1856, there was only a balance of Rupees 114-9-10 due to them on 31st December 1856; but in Mr. McIvor's accounts for January 1857 a sum of Rupees 235-2-6 is entered as paid to them on account of expenses incurred by them on account of the Gardens in 1856. In March 1857, Mr. McIvor remitted to the Firm a sum of Rupees 300 and debited it in his accounts, and in the same month he credits a sum of Rupees 46-10-0 being the proportion paid by Messrs. Arbuthnot and Co., on six cases; but no corresponding debit appears in the accounts of the Firm. At the end of that month a sum of Rupees 185-6-2 is shown as remaining with Messrs. Arbuthnot and Co.; but according to the account it should be Rupees 253-6-0, being the difference between the sums of Rupees 300 and Rupees 46-10-0 above alluded to. Again in January 1859, a sum of Rupees 52-6-2 is charged as "transferred to Messrs. Arbuthnot and Co.," but the reason of this transfer is not apparent, nor does a corresponding credit appear in the accounts of the Firm.

8. From the above circumstances it will be seen that the accounts now submitted are not drawn up in proper form. At the end of April 1859, a sum of Rupees 74-15-1 is exhibited as being at credit with Messrs. Arbuthnot and Co., besides the cash balance of Rupees 127-13-11, but in the letter of Messrs. Arbuthnot and Co. to Dr. Cleghorn, dated 20th December 1859, it is stated that the balance at debit on 30th April 1859, was Rupees 251-9-10. On referring, however, to the accounts of the Firm from 1st January to 30th April 1859, it is clear that this balance was due only on 31st December 1858, and that it was subsequently paid up by Mr. McIvor. The wording in the letter of Messrs. Arbuthnot and Co. is evidently incorrect and has misled Dr. Cleghorn. The accounts, however, clearly show that no balance is due to that Firm, and that there is nothing to be paid to them from the Garden Funds up to the 30th April 1859.

9. The Board request that the several discrepancies noticed in these Proceedings may be explained, and a clear account forwarded of the transactions with Messrs. Arbuthnot and Co. The latter account should show the balance that may have been due to the Firm at the beginning of January 1857, the sums remitted to them and the expenditure incurred by them in that period on account of the Utakamand Gardens. The Board also require Accounts Current in proper form of the Receipts and Disbursement for 1857 and 1858, and from 1st January to 30th April 1859, giving only the totals of the items for each of these periods, with the exception of the expenditure incurred through Messrs. Arbuthnot and Co., which should be shown separately and should correspond with the entries in the accounts of the Firm above called for. In these Accounts Current charges should be entered on the debit side and receipts on the credit side.

10. As Doctor Cleghorn considers that there is no need for a paid agency at Madras, and that as the arrangements for shipping and landing cases can be attended to by the Assistant in charge of his Office at Madras, Mr. McIvor should be instructed to close his transactions finally with Messrs. Arbuthnot and Co., and the particulars should be stated when the accounts called for in the preceding paragraph are submitted.

11. The following rough abstract of Receipts and Disbursements is made out, for the information of Government, from the accounts now furnished, which embrace the period from 1st January 1857 to 30th April 1859:—

	R.	A.	P.	R.	A.	P.
Cash Balance on 1st January 1857				620	5	3
Receipts.						
Government allowance for Utakamand Gardens from December 1856 to March 1859, at 100 Rupees per month	2,800	0	0			
Government allowance for Kúnur Garden, from 20th June 1856 to 20th June 1858, at 50 Rupees per month	1,200	0	0			
Government allowance for laying out the lower Gardens of Kúnur.	1,000	0	0			
Sales of plants and seeds from 1st January 1857 to April 1859	3,567	10	3			
Donation from Doctor Cleghorn	50	0	0			
				8,617	10	3
Total Rs.				9,237	15	11
Disbursements.						
Garden Establishment from December 1856 to March 1859	6,438	7	1			
Stationery and Contingent charges on account of Government Gardens	1,863	0	6			
Paid to Messrs. Arbuthnot and Co., on account of do. for which no particulars are to be found	733	11	4			
				9,035	2	11
Balance.						
At credit with Messrs. Arbuthnot and Co.	74	15	1			
Cash in hand on 30th April 1859	127	13	11			
				202	13	0

Proceedings of the Madras Government, Revenue Department, for the month of April 1860.

12. From the foregoing abstract it will be seen that the Garden, so far as the accounts show is not yet self-supporting. Its receipts, however, from sales of produce are large, and will of course annually increase. There is, moreover, the Stock in hand, which does not appear in the accounts; and allowance must also be made for the heavy charges incurred at the outset in forming the Gardens, and for the large extent devoted to purely ornamental purposes. In this view the Gardens must be regarded as highly successful.

13. It is not clear whether in the Establishment charges entered in the accounts, the salary of the Superintendent is included. Dr. Cleghorn will be good enough to supply this information. If the Superintendent's salary is not included, he will state the sum paid on that account during the period.

14 Dr. Cleghorn is particularly requested to furnish the revised Accounts Current, and the information required on the several points noticed in these Proceedings as soon as possible, for submission to Government,

(A true Extract.)

(Signed) J. D. SIM, *Secretary.*

No. 111. Order thereon, 27th April 1860, No. 657.

Before passing Orders on this paper, the Government will await the further report of the Board of Revenue on the revised accounts of the Gardens, and the further information to be supplied by the Conservator of Forests, as called for in paragraph 14 of their Proceedings. Dr. Cleghorn will be requested to furnish the accounts and information to the Board as soon as possible if they have not yet been sent up.

(Signed) J. D. BOURDILLON,
Secretary to Government.

In Con. 6th January 1860, No. 47.

From H. CLEGHORN, Esq., M. D. Conservator of Forests,
dated Madras, 4th January 1860, No. 896.

In accordance with the order of Government*, I beg to enclose Mr. McIvor's account of the receipts and expenditure of the Government Gardens, Utakamund, for the years 1857-58 and 1858-59.

* E. M. C. No. 143, dated 3rd February 1859, Revenue Department.

2. Since the 1st January 1858, when the functions of the local committee ceased, Dr. Mackay, senior medical officer, Nilgiris, has with the sanction of Government* examined the labor book and vouchers of monthly expenditure. He has fixed his initials to the monthly abstracts, and has taken much trouble in checking the accounts.

* E. M. C. 1265, dated 7th Dec. 1857, Revenue Department.

3. It will be seen by Messrs. Arbuthnot and Co.'s account that there is a debt to them of 251-9-10 on 30th April 1859. I think this should be paid up as soon as the funds will allow. There does not appear to be any need for a paid agency at Madras. The arrangements for shipping and landing cases would devolve on the assistant in charge of my office.

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Enc. 1.

Abstract.—Financial table for 1857.

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Enc. 2.

Abstract.—Table of receipts and disbursements of the Utakamund Horticultural Gardens, from 1st January 1858 to 30th April 1859.

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Enc. 3.

From Messrs. Arbuthnot and Co.; to H. F. C. Cleghorn, Esq., M. D., Secy. Hort. Gardens at Utakamund.

—

Encs. 4 to 7.—Bills.

Mrd. J. Tulloch.

12. From the foregoing abstract it will be seen that the Garden, so far as the accounts shew is not yet self-supporting. Its receipts, however, from sales of produce are large, and will of course annually increase. There is, moreover, the Stock in hand, which does not appear in the accounts; and allowance must also be made for the heavy charges incurred at the outset in forming the Gardens, and for the large extent devoted to purely ornamental purposes. In this view the Gardens must be regarded as highly successful.

13. It is not clear whether in the establishment charges entered in the accounts the salary of the Superintendent is included. Dr. Cleghorn will be good enough to supply this information. If the Superintendent's salary is not included he will state the sum paid on that account during the period.

14. Dr. Cleghorn is particularly requested to furnish the revised Accounts Current, and the information required on the several points noticed in these Proceedings as soon as possible, for submission to Government.

(A true Extract.)

Secretary.

To H. CLEGHORN, Esq., Conservator of Forests.

Copy to Secretary to Government, R. D., for information.

Exd. J. Wright.

Extract from the Proceedings of the Board of Revenue to the Secretary to Government Revenue Department dated 29th March 1859.—

Read the following letter from the Conservator of Forests to the Secretary to the Board of Revenue dated 4th January 1859, submitting his requisition for Rs. 2,895 requesting sanction to the expenditure and the appointment of a Head Gardener, Establishment &c. for the year 1859-60.—

Ordered that the Proceedings of the Board of Revenue be forwarded to the Secretary to Government Revenue Department dated 29th March 1859.—

C. P. Ry No.

Exd. J. W.

R. 8th February 59 Nos 10-11
— 15 March — 0 — 63-64.

Revenue 1860 Departt.
Proc: of Govt 30th April
No. 761

Proceedings of the
Board of Revenue

Dated 29th
Desp'd 30th March 1860.
Rec'd 14
E. I. with 2 encls
No 1589.
4 Encls.
B. No 657. 27th April

Watson Order
Submitting for inform-
ation copy of the Board's
Proceedings passed on a
letter from the Conservator
of Forests, reviewing the ac-
counts of the receipts and
expenditure of Government
Gardens at Ootacamund for
1857 and 1858, and 1858-1859
and requesting him to fur-
nish revised accounts cur-
rent in proper form with
certain information as to
whether the superintendents
salary is included in the
Establishment Charges.

Nos 110 & 111.

No 657.

Before passing orders
on this papers, the Govt will await
the further report of the Board of Re-
venue on the revised accounts of
the — — — gardens, and the fur-
ther information to be supplied
by the Conservator of forests, as
called for in Para 4 of their Pro-
ceedings. Dr Cleghorn will be
requested to furnish the accounts
and information to the Board as
soon as possible if they have not
yet been sent up.

Fort St Geo.
27 April 1860

To Copies to the Bd of Rev. with 3 Encls
4 — Conservator of Forests. Desp No 28