M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1619 — Press ~~Mis.~~

170-171

Dated 12-8-1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 12th August 1861.

No. 170. Read the following Proceedings of the Board of Revenue, dated 12th July 1861, No. 3,692 :—

Read letters from the Conservator of Forests, dated 5th June and 1st September 1860.

(In Cons. 22nd June and 3rd September 1860, Nos. 3,009 and 4,378.)

1. On reviewing the accounts of the receipts and expenditure of Government Gardens at Ootacamund for 1857-58, and 1858-59, the Board, in their Proceedings, dated 29th March 1860, No. 1,589, pointed out certain inaccuracies in the accounts then submitted, and called for information on certain points with revised accounts. With the first letter above recorded, Dr. Cleghorn submits certain correspondence from Mr. McIvor on the subject, and the revised accounts, which although not drawn up in proper form, yet contain the necessary particulars.

2. It appears from them that the transactions of the Garden as given in paragraph 11 of the Board's Proceedings above quoted, require no alteration except the following. The sum of Rupees 74-15-1, which is shown there as a balance at credit with Messrs. Arbuthnot & Co., should be included in the Contingent expenditure, as the amount in question which was due to them was subsequently paid over. The transactions with the Firm were finally closed, and as already stated by the Board, nothing is now due to them. The salary of the Superintendent up to April 1859, amounting to Rupees 3,616-2-0, was not included in the former account of the transactions. The cash balance of Rupees 127-13-11, in the hands of the Superintendent on 30th April 1859, was to be brought forward in the next account current.

3. With the second letter above recorded, the Conservator submits the accounts of the Garden for 1859-60. The account current is drawn up in proper form, but it improperly exhibits on the credit side the sum of Rupees 74-15-1, noticed in the previous paragraph as at credit with Messrs. Arbuthnot & Co. The entry is, however, nullified by a corresponding charge on the debit side. It would have been more correct to have excluded the item altogether. Omitting this item, the transactions of the Garden for 1859-60 are found to be as follows :—

				Rs.	A.	P.
Cash Balance on 1st May 1859					127	13	11
RECEIPTS.							
Government allowance from May 1859 to April 1860, at 100 Rupees per month	1,200	0	0			
Amount received on account of Superintendent's salary	2,400	0	0			
Sale proceeds of plants, seeds, &c.	1,583	10	0			
Donation from Dr. Cleghorn	50	0	0			
				5,233	10	0
				5,361	7	11
DISBURSEMENTS.						
Pay of the Superintendent from May 1859 to April 1860	2,400	0	0			
Garden Establishment for 1859-60	2,157	4	6			
Stationery and Contingent charges, &c.	629	8	3			
				5,186	12	9
				174	11	2

4. The value of plants and seeds sold during 1859-60 amounted to Rupees 1,809-6-0, of which Rupees 1,583-10-0 were realized and brought to account, leaving an outstanding balance of Rupees 225-12-0 to be recovered in the ensuing year.

No. 171. ORDER THEREON, 12th August 1861, No. 1,614.

The Board's audit of the accounts has been very slow, and Government expect considerable improvement in this respect in future.

(Signed) J. D. SIM,

Secretary to Government.

In Con., 22nd June 1860, No. 3,009.

From H. CLEGHORN, Esq., M. D., Conservator of Forests,
dated Utakamund, 5th June 1860, No. 34.

On receipt of the Proceedings of the Board of Revenue, dated 29th March last, No. 1,589, I addressed Mr. McIvor, Superintendent Government Gardens at this station, and requested his early atttention in supplying the necessary information.

2. My letter* to Mr. McIvor, and his reply† with its enclosures are annexed.
On the 7th May Mr. McIvor desired that the garden account book should be returned to him for revision in order that he might "engage the services of a competent accountant to examine the accounts."

* Appendix A.
† Appendix B.

3. As I did not feel warranted in incurring any further outlay, I addressed* Mr. McIvor to guard against any unauthorized expenditure, and having received no reply up to the 21st, I called for the revised accounts and received in reply† letter, dated 24th May 1860.

* Appendix C.
† Appendix D.

4. I regret that the accounts are not drawn up in the proper form, but to avoid further delay, I beg to forward them as received. The agency has now been closed, and as my Assistant in Madras has been directed to attend to the requirements of the gardens, I hope to submit all future accounts in a satisfactory form.

Enc. 1.—Appendix A.

Enc. 2.—Appendix B.

Enc. 3.—Appendix C.

Enc. 4.—Appendix D.

Exd. J. Tulloch.

Enclosures No 1 to Pro:
-ceedings of the Board of
Revenue to the Secretary to
Government Revenue Dept
dated 12 July 1861 No 3692

Govt. Order

Read 17th Sept 1861

Letter from the
Conservator of Forests to
the Secretary to the Board
of Revenue dated 3rd June
1860 No 34 requesting Govt
sanction to a proposed

In Con. 3rd September 1860, No. 4,378.

From H. CLEGHORN, Esq., M. D., Conservator of Forests,
dated Madras, 1st September 1860, No. 144.

With reference to the latter part of paragraph 8 of Extract Minutes of Consultation, No. 328, dated 15th March 1859, I beg to forward the Account Current of the Government Gardens at Ootacamund for 1859-60, for examination and submission to Government agreeably to Extract Minutes of Consultation, No. 143, of 3rd February 1859.

2. One item appears on the debit side of the Account Current, viz., "amount transferred to Messrs. Arbuthnot and Co., Rupees 74-15-1." I have called on the Superintendent to explain the nature of this transfer, and the annexed is a copy of the explanation received.

3. A list of implements in store and plants in the nursery is also forwarded, as directed in paragraph 12 of the Proceedings of the Board of Revenue, No. 1,589, dated 29th March 1860.

—

Enc. 1.

Abstract.—Account Current of the Ootacamund Botanical Gardens, for the official year 1859-60.

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Enc. 2.

Abstract.—Letter from Superintendent Ootacamund Gardens, to Conservator of Forests, dated 21st August 1860, regarding accounts.

—

Enc. 3.

Abstract.—List of tools and implements in the Government Gardens at Ootacamund on 30th April 1860.

Exd. J. Tulloch.

Enclosure No. 2 in Proceedings of the Board of Revenue to the Secretary to Government R.D. dated 12th July 1861 No. 3692.

Entered [illegible]

Letter from the Conservator of Forests to the Secretary to the Board of Revenue dated 1st Sept 1860 No 144. Forwarding Accounts Current of Government Gardens at Ootacamund for 1859/60.

No. 3,692.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 12th July 1861.

Read letters from the Conservator of Forests, dated 5th June and 1st September 1860.

(In Cons. 22nd June and 3rd September 1860, Nos. 3,009 and 4,378.)

1. On reviewing the accounts of the receipts and expenditure of Government Gardens at Ootacamund for 1857 and 1858, and 1858-59, the Board, in their Proceedings dated 29th March 1860, No. 1,589, pointed out certain inaccuracies in the accounts then submitted, and called for information on certain points with revised accounts. With the first letter above recorded, Dr. Cleghorn submits certain correspondence from Mr. McIvor on the subject, and the revised accounts which although not drawn up in proper form, yet contain the necessary particulars.

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(A true Extract.)

Secretary.

To Captain H. R. Morgan, Officiating Conservator of Forests.

„ J. D. Sim, Esq., Secretary to Government, R. D.

Exd. J. Wright.

N 3rd Colum 57 N 10-11-
N 15th March 57 — 63-64 - Pans
N 19th May 60 — 57 & 67-

Rec'd 150 £ left as
Prov. Dft for August.
No 1743.
"

Proceedings of the
Board of Revenue

Dated 12th July 1861
Dup — 20th —
Rec'd — 22d —
Encl 2 -

£302.

Lt Lieut

Reviewing the various
Accounts for receipts
and Expenditure of the
Government gardens
at Calacamund for
1857 &c -

Viewed

Wm Ld

No 1611. 12th Augt
Write and Order

The prt are glad to
find that the Surplus is
not left unpaid -
No 1644
The Boards audit of the accounts
has been very slow, and we expect
considerable improvement in this
respect in future.
The prt acc[illegible]
Lt & Secs
12th July 1861

J D S

1/4 Copies
To The Bd of Rev with Encls Desp 13
3 " " Accd Genl &
3 " " Civil Paymaster &

A K by Order
No 170 & 71.

Cl 16th Augt 61