M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 979	Press Mis.
99-100	
Dated	18

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 5th May 1862.

No. 99. Read the following Proceedings of the Board of Revenue, dated 7th April 1862, No. 2,280 :—

Read the following letter from Captain H. R. MORGAN, Officiating Conservator of Forests, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Camp Mudumallai, — January 1862, No. 780.

SIR,

1. I beg to forward the accounts of the Ootacamund Government Botanical Gardens for 1860-61, for examination and submission to Government, as directed in paragraph 8 of Extract from Minutes of Consultation, No. 323, dated 15th March 1859, Revenue Department.

2. The transactions of the gardens during the year are as follow :—

	RS.	A.	P.	RS.	A.	P.
Cash balance on 1st May 1860.	174	11	2			
RECEIPTS.						
Amount received on account of Superintendent's salary.	2,400	0	0			
Do. on account of Office Establishment.	160	0	0			
Government allowance.	1,200	0	0			
Sale proceeds of plants, seeds, &c.	1,624	12	0			
				5,384	12	0
				5,559	7	2
DISBURSEMENTS.						
Pay of the Superintendent.	2,400	0	0			
Do. of the Office Establishment from the garden funds. ...	400	0	0			
Do. do. on Bills passed by the Civil Auditor.	160	0	0			
Labor.....	1,789	2	0			
Implements, Contingencies, &c.	496	8	0			
				5,245	3	4
Balance.				314	3	10

3. On the debit side of the account current, the Board will observe that Rupees 560 (Rupees 400 from the garden funds, and Rupees 160 drawn on abstracts) were disbursed on account of the Office Establishment. In his report for 1859, Mr. McIvor stated that the salaries of the writer and apprentices fell heavily on the garden; and the Government, on the recommendation of Dr. Cleghorn, were pleased to sanction* the permanent employment of an Office Establishment (writer and apprentices). The Superintendent, after this sanction, instead of drawing their salaries on abstracts subject to the audit of the Civil Auditor, debited the garden with their pay. He was directed from this Office to draw the salaries of his Establishment from the Collector on abstracts passed by the Audit Department, and to refund the amount to the gardens. Mr. McIvor writes, "that the balance of Rupees 400 will be brought to the "credit of the gardens when received." I was unable to check this irregular proceeding, as the Pay Abstracts of the Ootacamund Gardens passed through the Office of the Collector of Coimbatore.

* Proceedings of Government, No. 1,232, dated 24th July 1860.

4. The value of plants, seeds, &c., sold during the past official year amount to ... . | RS. | A. | P. |
|---|---|---|
| | 2,676 | 6 | 4 |
| Add outstanding balance on the 30th April 1860. ... ... | 225 | 12 | 0 |
| | 2,902 | 2 | 2 |
| DEDUCT | | | |
| Value of plants presented to the Ootacamund Garden Committee—*vide* Proceedings of Government, No. 2,223, dated 24th November 1860, paragraph 7.... | 171 | 3 | 0 |
| Amount realized and brought to account. ... ... | 1,624 | 12 | 0 |
| | 1,795 | 15 | 0 |
| Outstanding balance on the 30th April 1861. ... ... | 1,106 | 3 | 4 |

Proceedings of the Madras Government, Revenue Department, 5th May 1862.

5. In explanation of the delay in submitting the Account Current, I beg to state that Mr. McIvor did not forward them to my Office till he was called to do so, and when received they were returned more than once for correction, and to be re-submitted in proper form. Mr. McIvor has been placed in independent charge of the gardens by Government, and the Ootacamund Garden accounts for the future will be submitted by him.

Proceedings of Government, No. 1,786, dated 7th September 1861, paragraph 13.

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1. With this letter the Officiating Conservator of Forests forwards the account of the Ootacamund Government Botanical Gardens for 1860-61. These have been examined and found correct, and they are accordingly submitted to Government with reference to paragraph 8 of Extract from Minutes of Consultation, dated 15th March 1859, No. 323.

In Cons. 17th March 1859, No. 1,103.

2. The cash balance on 1st May 1860 being Rupees 174-11-2 has been correctly brought forward; a sum of Rupees 3,760 was drawn from the Public Treasury on account of Establishment, &c., during the year, and Rupees 1,624-12-0 were realized by the sale proceeds of plants, seeds, &c. These receipts inclusive of the cash balance amounted to Rupees 5,559-7-2. From this the charges amounting to Rupees 5,245-3-4* being deducted, there remained a balance of Rupees 314-3-10 on 30th April 1861.

	Rs.	A.	P.
Pay of Superintendent and Establishment..	2,960	0	0
Labor.....	1,789	2	8
Implements, Contigencies, &c.....	496	0	8
*	5,245	3	4

3. The Board approve of the instructions issued by the Conservator in respect to drawing the salaries of the Office Establishment as mentioned in paragraph 3 of his letter.

4. The value of plants, seeds, &c., sold during the year amounted to Rupees 2,676-6-4, and including the sum due on 30th April 1860, the whole amount sale proceeds was Rupees 2,902-2-4. The value of plants presented to the Ootacamund Improvement Committee amounted to Rupees 171-3-0, and the sum of Rupees 1,624-12-0 was actually realized as above-mentioned, leaving a balance of Rupees 1,106-3-4. The Board see no reason why so large a balance should be left uncollected, and the Superintendent should be directed to take steps for its early realization.

(A true Copy and Extract.)

(Signed) R. A. DALYELL, *Sub-Secretary.*

No. 100. ORDER THEREON, 5th May 1862, No. 979.

1. The Proceedings of the Board of Revenue are approved.

2. The Government expect the accounts of every year to be submitted to them within three months of its close.

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

No. 2,280.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th April 1862.

Read the following letter from Captain H. R. MORGAN, Officiating Conservator of Forests, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Camp Mudumallai, — January 1862, No. 780:—

1. I beg to forward the accounts of the Ootacamuud Government Botanical Gardens for 1860-61, for examination and submission to Government, as directed in paragraph 8 of Extract from Minutes of Consultation, No. 323, dated 15th March 1859, Revenue Department.

2. The transactions of the gardens during the year are as follow:—

	Rs.	A.	P.	Rs.	A.	P.
Cash balance on 1st May 1860. - - -	174	11	2			
RECEIPTS.						
Amount received on account of Superintendent's salary.	2,400	0	0			
Do. on account of Office Establishment.	160	0	0			
Government allowance. - - - -	1,200	0	0			
Sale proceeds of plants, seeds, &c. - -	1,624	12	0			
				5,384	12	0
				5,559	7	2
DISBURSEMENTS.						
Pay of the Superintendent. - - -	2,400	0	0			
Do. of the Office Establishment from the garden funds.	400	0	0			
Do. do. on Bills passed by the Civil Auditor.	160	0	0			
Labour - - - - - -	1,789	2	0			
Implements, Contingencies, &c. - - -	496	8	0			
				5,245	3	4
Balance. - -				314	3	10

3. On the debit side of the account current, the Board will observe that Rupees 560 (Rupees 400 from the garden funds, and Rupees 160 drawn on abstracts) were disbursed on account of the Office Establishment. In his report for 1859, Mr. McIvor stated that the salaries of the writer and apprentices fell heavily on the garden; and the Government, on the recommendation of Dr. Cleghorn, were pleased to sanction* the permanent employment of an Office Establishment (writer and apprentices). The Superintendent, after this sanction, instead of drawing their salaries on abstracts subject to the audit of the Civil Auditor, debited the garden with their pay. He was directed from this Office to draw the salaries of his Establishment from the Collector on abstracts passed by the Audit Department, and to refund the amount to the gardens. Mr. McIvor writes, "that the balance of Rupees 400 will be brought to the credit "of the gardens when received." I was unable to check this irregular proceeding, as the Pay Abstracts of the Ootacamund Gardens passed through the Office of the Collector of Coimbatore.

* Proceedings of Government, No. 1,232, dated 24th July 1860.

4. The value of plants, seeds, &c., sold during the past official year

	Rs.	A.	P.	Rs.	A.	P.
amount to - - - - -				2,676	6	4
Add outstanding balance on the 30th April 1860. - -				225	12	0
				2,902	2	2
DEDUCT						
Value of plants presented to the Ootacamund Garden Committee—*vide* Proceedings of Government, No. 2,223, dated 24th November 1860, paragraph 7. -	171	3	0			
Amount realized and brought to account. - -	1,624	12	0			
				1,795	15	0
Outstanding balance on the 30th April 1861. - - -				1,106	3	4

5. In explanation of the delay in submitting the account current, I beg to state that Mr. McIvor did not forward them to my Office till he was called to do so, and when received they were returned more than once for correction, and to be re-submitted in proper form. Mr. McIvor has been placed in independent charge of the gardens by Government, and the Ootacamund Garden accounts for the future will be submitted by him.

Proceedings of Government, No. 1,786, dated 7th September 1861, paragraph 13.

ENCLOSURE No. 1.

ABSTRACT.—Account current of the Horticultural Gardens at Ootacamund for the official year ending 30th April 1861.

ENCLOSURE No. 2.

ABSTRACT.—Return of plants, seeds, &c., distributed from the Horticultural Gardens of Ootacamund for the official year ending 30th April 1861.

1. With this letter the Officiating Conservator of Forests forwards the account of the Ootacamund Government Botanical Gardens for 1860-61. These have been examined and found correct, and they are accordingly submitted to Government with reference to paragraph 8 of Extract from Minutes of Consultation, dated 15th March 1859, No. 323.

In Cons. 17th March 1859, No. 1,103.

2. The cash balance on 1st May 1860 being Rupees 174-11-2 has been correctly brought forward; a sum of Rupees 3,760 was drawn from the Public Treasury on account of Establishment, &c., during the year, and Rupees 1,624-12-0 were realized by the sale proceeds of plants, seeds, &c. These receipts inclusive of the Cash balance amounted to Rupees 5,559-7-2. From this the charges amounting to Rupees 5,245-3-4* being deducted, there remained a balance of Rupees 314-3-10 on 30th April 1861.

	Rs.	A.	P.
Pay of Superintendent and Establishment.....	2,960	0	0
Labor.....	1,789	2	8
Implements, Contingencies, &c.....	496	0	8
	* 5,245	3	4

3. The Board approve of the instructions issued by the Conservator in respect to drawing the salaries of the Office Establishment as mentioned in paragraph 3 of his letter.

4. The value of plants, seeds, &c., sold during the year amounted to Rupees 2,676-6-4, and including the sum due on 30th April 1860, the whole amount sale proceeds was Rupees 2,902-2-4. The value of plants presented to the Ootacamund Improvement Committee amounted to Rupees 171-3-0, and the sum of Rupees 1,624-12-0 was actually realized as above-mentioned, leaving a balance of Rupees 1,106-3-4. The Board see no reason why so large a balance should be left uncollected, and the Superintendent should be directed to take steps for its early realization.

(A true Copy and Extract.)

R. Balfill

Sub-Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D., with enclosure.

Copy to Captain H. R. Morgan, Officiating Conservator of Forests.

Exd. J. Wright.

Dated 7th April 1862.
Despatched, 15 ——
Received, 18 ——
4. 2. 62 Exd.

No. 2,280.

Submitting with observations letter from the Officiating Conservator of Forests forwarding accounts of the Ootacamund Government Botanical Gardens for 1860-61.

Rec'd 1862. Department.
No. 1111

PROCEEDINGS OF THE BOARD OF REVENUE,

Rec'd 15th May 1862
Read 16th May 1862
Ans. 16th May 1862

No. 979.

The Proceedings of the Board of Revenue are approved.

The Government expect the accounts of every year to be submitted to them within 3 months of its close.

J. D. S.

Fort St. George
5th May 1862

11 Copies to Bd of Rev with 12 Encls Circ 6

5. In explanation of the delay in submitting the account current, I beg t
McIvor did not forward them to my Office till he was called

No. 99-100

Copy to Captain H. R. Morgan, Officiating Conservator of Forests.

Dated 7th April 1862.
Despatched. 15-9-
Received. 19-
2-2-dec 862

PROCEEDINGS OF THE BOARD OF REVENUE,

No. 2,290.

Submitting with observations letter from the Officiating Conservator of Forests forwarding accounts of the Ootacamund Government Botanical Gardens for 1860-61.

Exd. J. Wright.

Recd 22-5 May
Forwarded