1213

Proceedings of the Madras Government, Revenue Department
30th October 1873.

Read the following papers :—

No. 322. From J. R. COCKERELL, Esq., Commissioner of the Nilgiris, to the Hon. R. A. DALYELL, Acting Secretary to Government, Revenue Department, Ootacamund, dated 26th September 1873, No. 47.

In the statement of receipts and charges of the Botanical Gardens on the Nilgiris for 1872-73 the following items appear :—

		Rs.	A.	P.
1.	Amount drawn for the improvements in gardens and repairing Superintendent's house.	500	0	0
2.	Amount drawn for weeding Burliar gardens.	150	0	0
3.	Purchase of tools.	100	0	0
4.	Almirahs	408	0	0
5.	Wardrobes	139	0	0
6.	Railway charges	48	8	0
7.	Table	20	0	0
	Total ...	1,365	8	0

These charges were all incurred out of the sum for "contingencies" provided by Government for the year in question in the budget. Every one of them is explained in my letter to Government, printed in order, Revenue Department, 20th August 1873, No. 875, approving the report of the Superintendent for the year.

2. The Accountant-General now refuses to pass Charge 4 and Rupees 41 paid in the current year for the carriage of the almirahs alluded to, without the sanction of Government, and, I presume, will similarly decline to pass the other charges. His reason is that they do not fall within the terms of Section 21 of Chapter V. of the Civil Auditor's Manual,—a section which limits local officers to an outlay, as regards contingent charges, not exceeding Rs. 5 for each article.

3. I have the honour to apply for sanction for all the charges. Further, I venture to solicit a general order authorizing me to expend the sum annually allowed for contingent charges for the Botanical Gardens without going through the course now required by the Accountant-General of seeking subsequent sanction. This course results in no end but superfluous correspondence, first, because contingent money is allotted expressly for contemplated contingencies, and I am made the judge of the occurrence of the contingencies ; and, second, because any expenditure I make must appear before Government in the Annual Report for approval.

Referred to the Accountant-General for his remarks.

(Signed) R. A. DALYELL,
Acting Secretary to Government.

11*th October* 1873.

Proceedings of the Madras Government, Revenue Department,
30th October 1873.

No. 322 A. From the Officiating Deputy-Accountant-General, Madras, to the Hon. R. A. DALYELL, Acting Secretary to Government, Revenue Department, dated Fort St. George, 14th October 1873, No. 363.

THE undersigned has the honour to state that, if Government are pleased to delegate to the Commissioner of the Nilgiris the authority to expend the budget allowance for contingent charges of the Botanical Gardens upon such articles as he may deem necessary, the Audit Department will admit all expenditure incurred by him without question. At present, the charge for all furniture purchased or repaired can be admitted only on sanction of Government, as they are not usual and ordinary contingent charges, *vide* Civil Auditor's Manual, Chapter V., paragraphs 2 and 3.

(Signed) W. DONALD,
Officiating Deputy-Accountant-General.

No. 323. ORDER THEREON, 30th October 1873, No. 1,213:

Miscellaneous.

THE several items specified in para. 1 of the above letter are sanctioned, and the Commissioner of the Nilgiris is authorized in future to expend the budget allowance for the contingent charges of the Botanical Gardens upon such articles as he may deem necessary.

(True Extract.)

(Signed) J. STURROCK,
Acting Undery-Secretary to Government.

To the Commissioner of the Nilgiris.
" the Accountant-General.

Exd. F. R. Bantleman.

Read the following paper:—

Commissioner's Office
Ootacamund 26 September 1873

No 47

No. 322 — From.

J. R. Cockerell Esq
Commissioner Nilgiris

To.

The Secretary to Government
Revenue department
Ootacamund.

Sir.

In the statement of Receipts and Charges of the Botanical Gardens on the Nilgiris for 1872-73, the following Items appear:—

1.	Amount drawn for the improvements in Gardens and repairing Safety Annee	500-0-0
2.	Amount drawn for Weeding Burliar Gardens	150-0-0
3.	Purchase of Tools	100-0-0
4.	Almirahs	408-0-0
5.	Wardrobes	139-0-0
6.	Railway charges	48-8-0
7.	Table	20-0-0
	Rupees	1365-8-0

These charges were all incurred out of the Sum for "Contingencies" provided by Government for the year in question in the Budget. Every one of them is explained in my letter to Government, printed in Order, Revenue department, 20 August 1873, No 875 approving.

approving the report of the Superintendent for the year

2. The Accountant General now refuses to pass charges 4, and Rupees 41 paid in the current year for the carriage of the palmyrahs alluded to without the sanction of Government and I presume will similarly decline to pass the other charges, his reason is that they do not fall within the terms of Section 21 of Chapter V of the Civil Auditors Manual a section which limits Local officers ban on Contingent charges not exceeding 5 Rupees for each article.

3. I have the honor to apply for sanction for all the charges. Further I venture to solicit a general order authorizing me to spend the sums annually allowed for Contingent charges for the Botanical Gardens, without going through the course now required by the Accountant General of seeking subsequent sanction. This course results in no end but superfluous correspondence, first because Contingent money is allotted expressly for contemplated Contingencies and I am made the judge of the occurrence of the Contingencies and secondly any expenditure I make, must appear before Government in the Annual Report for approval.

I have the honor &c
Sir
Your most obedient Servant
H. Cockerell
Commissioner.

Revenue Depart^t.

No 1213

Proceedings of the Madras Government.

Under date the 30 Oct. 73

Read the following

letter from the Commissioner

of Nilgiris.

Soliciting sanction for all the charges incurred in connection with the Botanical Gardens & requesting a general order authorizing him to expend the sum annually allowed for Contingent charges for the Botanical Gardens.

H. E. 26 September 1873 No 47.

The several items specified in para 1 of the above letter are sanctioned and the Commissioner of the Nilgiris is authorized to spend

Revenue 1873 No 4432 Dated 26 September 1873 Rec^d 29 —

Commissioner's Office, Ootacamund.

To H^o 1213 — 30 Oct 73

The Secretary to Government Revenue Department

Enclosures.

Estimate & Circular.

SUBJECT

Soliciting sanction for all the charges incurred in connection with the Botanical Gardens & requesting a general order authorizing him to expend the sum annually allowed for Contingent charges for the Botanical Gardens.

Sir

The undersigned has the honor to state that it is necessary that he should be authorized to expend the sum annually allowed for Contingent charges for the Botanical Gardens upon such articles as may from time to time be necessary, the Audit Department will not admit of any deviation from the Budget allotments without previous sanction.

The present estimate comprises all the articles required for the Gardens for the ensuing year, and he would therefore request that a general order authorizing the Commissioner of Nilgiris to expend the sum annually allowed for Contingent charges for the Botanical Gardens may be issued.

I have &c

(Sd) H. Sewell

Asst Surgeon & Superintendent Botanical Gardens

Ootacamund 14 October 1873.

To

The Secretary to Government Revenue Department

Accountant General's Office Received 14 Oct 1873 Answd —

Sir

In reply to your letter dated 29 Aug^t last No 3032 I am directed to state that the Commissioner of Nilgiris has been authorized to expend the Budget allotment for Contingent charges for the Botanical Gardens upon such articles as may from time to time be necessary, the Audit Department will not admit of any deviation from the

spend the Budget allowance for contingent charges of the Botanical Gardens upon such articles as he may deem necessary.

Commissioner Nilgiris
Accountant General. } Con: 14th Nov.

30/11

95

Contingent Charges and
Allowances made by
the Botanical Gardens

c. 28 Oct 93 n 29 Oct