

(1) Number of pages _____

(2) Date of repair 26-8-38

(3) Initials of the Referencer CP

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	755	Press Mis.
Dated	25-6-	1885.

Not to be folded or roughly handled

38

25TH JUNE 1885, No. 766, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from Major I. CAMPBELL WALKER, Conservator of Forests, in charge of Southern Division, to the Secretary to Government, Revenue Department, dated Ootacamund, 16th June 1885, No. 649 :—

In reply to the Under-Secretary's official memorandum, No. 249, of 9th ultimo, I have the honor to submit the following extract from a letter received from Mr. T. J. Ferguson of Calicut, containing the latest information available as to the condition of the *Hevea* and *Castilloa* rubbers under his care :—

“ Of the *Castilloa* and *Hevea Braziliensis* plants received by me in 1883, there are 33 of the former and 20 of the latter alive and growing vigorously. The *Castilloas* measure from 5 feet to 9 feet 9 inches in height

“ Of the 179 *Castilloa* plants received in 1884, only 105 plants are now alive. I attribute the heavy loss to late planting (the plants having only reached here in August) and an unusually dry season. The surviving plants are healthy and growing freely now. They measure from 1½ feet to 4 feet in height.

“ I received 24 *Heveas* in 1884, and have now got 17 of these plants growing; they are from 2 feet to 5 feet in height.

“ I regret to say that I have not succeeded in propagating from either the *Castilloa* and *Hevea*. Mr. A. M. Lawson visited me on 22nd January last, and took great trouble to fully explain to me the method of propagating which he considered must insure success. Mr. Lawson planted 150 cuttings and shoots, which were subsequently most carefully treated in accordance with his instructions, but I regret to state not a single cutting took root.”

2. Mr. T. J. Ferguson states that he has never at any time received *Ipecacuanha* plants for experiment, and refers me to his letter to that effect printed with Board's Proceedings, No. 2773, of 11th August 1884.

3. The District Forest officer, Nilambúr, states in his annual report for 1884-85 that of the ten *Ipecacuanha* plants received there in 1883, eight are doing well, but two are yellow. Twelve plants were received from Ootacamund in 1884, of which two died from the carelessness of the coolies, two are sickly, and the remaining eight healthy.

Out of six plants put out by Mr. J. Ferguson in 1879, three are dead and three are sickly and likely to die out this year.

4. The District Forest officer, Wynaad and Pálghat, reports that no *Ipecacuanha* plants were received by him or the Pálghat Ranger from Mr. Lawson as promised.

ORDER—dated 25th June 1885, No. 766, Revenue.

Forest, No. 118.

Communicated to the Director, Government Cinchona Plantations, Parks and Gardens, Nilgiris.

(True Extract.)

(Signed) W. WILSON,
Ag. Secretary to Government.

To the Director, Government Cinchona Plantations, Parks and Gardens, Nilgiris.
„ the Board of Revenue.

Exd. W. H. French.

70 Copies.

10/12/01 ✓

Govt. of (1885) Madras.

REVENUE.

Issued

Recd.

Encl

G.O., 25th June 1885, No. 766.

JUNE.

Hevea, Castilleja and Ipecacuanha.

Report on the experimental cultivation of —
in the Malabar district, communicated to the
Director, Government Cinchona Plantations, &c.

No. 649
Camp.

in charge of
OFFICE OF CONSERVATOR OF FORESTS, S.D.,
Camp, Atlacaman,
(Madras), the 16th June, 1885.

From,

MAJOR I. CAMPBELL WALKER,

CONSERVATOR OF FORESTS,

in charge of Southern Division,
(Circle)

To,

THE Secretary to Government,

Revenue Department, Atlacaman.

SIR,

In reply to the under-Secretary's official
Memorandum, No. 249, of 9th ultimo, I have
the honor to submit the following extract from
a letter received from W. J. Ferguson, of Calicut,
containing the latest information available as
to the condition of the Hevea and Castilleja Plan-
tations under his care:—

"Of the Castilleja and Hevea brasiliensis
plants received by me in 1883, there are 33 of
the former and 20 of the latter alive and
growing vigorously. The Castillejas measure from
5 feet to 9 ft 9 inches in height.

Of the 179 Castilleja plants received in 1884
only 105 plants are now alive. I attribute the
heavy loss to late planting (the plants having
only

only preached here in August.) and an unusually dry season. The surviving plants are healthy and growing freely now. They measure from 1/2 feet to 4 ft in height.

"I received 24 Heveas in 1884 and have now
got 17 of these plants growing, they are from
2 feet to 5 feet in height.

"I regret to say that I have not succeeded in propagating from either the Castillon and Geneva. Mr. A. M. Lawson visited me on 22nd January last and took great trouble to fully explain to me the method of propagating which he considered must insure success. Mr. Lawson planted 150 cuttings and shoots, which were subsequently most carefully treated in accordance with his instructions but I regret to state not a single cutting took root."

2. Dr J. J. Isgneau states that he has never
at any time received Specemurha plants for
experiment and refers, in his letter to that
effect printed with Bond's proceedings, No. 277,
9th August, 1884.

5. The District Forest officer, Nilambur, States

in his Annual Report for 1884. 55, that of the 10 ¹⁷³
Speocaulantha plants received there in 1862, eight are
doing well, but two are yellow. Twelve plants
were received from Ootacamund in 1884, of which
two died from the carelessness of the coolies,
two are sickly, and the remaining eight healthy.
Out of six plants put out by Dr J. Ferguson
in 1879, 3 are dead and 3 are sickly and likely
to die out this year.

4. Mr District Forest Officer, Oranah and
Dalgat, reports that no Speceruanha plants
were received by him or the Dalgat Ranger from
Mr Lawson, as promised.

I have the honor to be,

Sir,

Your most obedient Servant,

Heuphecladites laevis.

Conservator of Forests, ^{Division}
in charge of Southern (Circle.)

Copd. by }
Exd. by } *875*
 cc2
 -16.6

Revenue Dept
No. 4328
1885-86.

MADRAS FOREST DEPARTMENT.

From, *The Honble the Governor.*
THE CONSERVATOR OF FORESTS,
in charge of SOUTHERN ^{Division} (CIRCLE),

To, *The Secretary to Government,*
Revenue Department,
Ootacamund.

Dated 26th
Despatched 26th } June, 1885.
Received 26th

No. 649
ENCLOSURES. 2 nos.

Subject.

Furnishing the latest in-
formation available as to the con-
dition of the Hevea and Castilloa
rubbers and of Speciosa and other
plants sent by Mr. Dawson.

Mr. Dawson should be
this letter
MFD
this file No. 66225.5.85.
Comd to the Director
Director Govt. Gardens
Plants for
29/6/85
Submitted to His Secretary
7/6/85

*165 to 374 sent to Mr. Dawson
26th June 1885
16 to 100 sent to Mr. Dawson*

C 24-6-85
12-25-6-85

(1) Number of pages 32
(2) Date of repair 25.8.38
(3) Initials of the Referencer CP

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	787	Press Mis.
Dated	4-7-	1885.

Not to be folded or roughly handled

my

4TH JULY 1885, No. 787, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following letter from L. R. BURROWS, Esq., Collector of Nilgiris, to the Secretary to Government, Revenue Department, dated Ootacamund, 11th June 1885, No. 40 :—

Referring to the Order of Government, Revenue Department, dated 19th February 1885, No. 214, Revenue, I have the honor to report, for the information of Government, that Hillier was committed on several charges of criminal breach of trust by a public servant and was convicted by the Sessions Court of Coimbatore and sentenced in the aggregate to rigorous imprisonment for two years and a fine of Rs. 155 with seven months' rigorous imprisonment in default of payment. On appeal to the High Court the conviction and sentence were confirmed.

2. Venkatarutnam Naidu, the Manager in Mr. Lawson's office, was committed on a charge of accepting an illegal gratification of Rs. 100 from one Esuff Sait, a contractor for the supply of various articles to the department. He was acquitted by the Sessions Court on this charge.

3. He was also committed on a charge of criminally misappropriating Rs. 200 of Government money and was convicted by the Sessions Court, but acquitted by the High Court on appeal.

4. Considering the result of the prosecutions, it seems hardly desirable to recommence them. The whole of Mr. Lawson's office is upset and current work greatly interfered with during a judicial inquiry. The head of the department and a considerable part of his establishment have to attend before the Magistrate and again before the Sessions Court. The office books are brought into Court and kept there for an indefinite period having to be sent to the High Court in case of appeal. Mr. Lawson agrees with me in thinking that the further prosecution of Hillier or Venkatarutnam is inexpedient.

5. The result is that the sum of Rs. 580-5-1, *minus* the few annas which it is believed were discovered in Hillier's cash chest, will have to be written off, and the objections waived in respect of the amount of Rs. 359-4-7, details of which are given in Mr. Plunkett's report printed in the Government order under reply.

6. The outstanding advances, amounting to Rs. 920-5-11, should be recovered or separately reported by the head of department for sanction to write off if it is found impossible to recover or otherwise account for any of them.

7. In forwarding the Deputy Collector's report on the system of accounts prevailing in the Cinchona Department, I agree with Mr. Plunkett in thinking that the adoption of his suggestions would not only assimilate the system of accounts kept in the Cinchona Department to that of the Forest Department, but would facilitate control of the expenditure both by Mr. Lawson and the Government.

ENCLOSURE.

Letter from C. E. PLUNKETT, Esq., Deputy Collector, Nilgiris, to the Collector of Nilgiris, dated Ootacamund, 11th June 1885, No. 767.

With reference to your endorsement, dated 28th February last, to the Order of Government of the 19th idem, No. 214, Revenue, in which I am required to report on the present system of account keeping and cash payment in the Cinchona Department of this district, and to submit suggestions, if I have any to offer, for the improvement of the system, I have the honor to state as follows.

2. I have looked up all the past correspondence and orders bearing on the subject, and I find that since the Cinchona plantations were first formed in 1862, the system of accounts in the department has at various times received notice, and the want of check in the system attracted attention. It does not appear, however, to be now called for, for me to recapitulate the various changes that were from time to time made for the improvement of the accounts, and I will confine myself to the last occasion when under G.O., dated 14th March 1882, No. 868, Revenue Department, the Government expressed themselves dissatisfied with the forms

* Not in original, but underlined by me now as the point to which my attention has been required to be given.

(Incl.) C.E.P.

then in use as affording no sufficient information with regard to the cultivation of the plant and the outturn of the bark, "or the * monetary transactions connected therewith."

3. Thereupon, some correspondence passed between the forest officers, the result of which appears to have been that in G.O., dated 25th September 1882, No. 3137, Revenue Department, the Government approved of the suggestions made by the Conservator of Forests in his letter, dated 14th September 1882, No. 1021-C. I have not seen that letter, but from other papers shown to me, it appears that the Conservator then proposed that the system of accounts for the Cinchona Department should be the same as that in general use throughout the Forest Department, as those accounts and forms provide all that is required to enable superior officers of that department to thoroughly check and control the expenditure of subordinate departments, and I find a letter † from the Conservator of Forests to the officer in charge of the Cinchona Department, informing the latter officer that the change in the system of accounts would take effect from the 1st April following, i.e., 1st April 1883.

4. With 1883, however, a change in the administration of the department was introduced. In February Professor Lawson was first appointed to the special charge of the Government Botanical Gardens and Parks, and subsequently in June of that year to the charge of the Cinchona Plantations, when he was ordered to correspond with Government directly, and to submit accounts to Government through the Accountant-General—vide G.O., No. 809-A, Revenue, dated 2nd July 1883, and G.O., No. 855, Revenue, dated 14th idem. Whether this change in administration was the cause of the system of accounts ‡ not having been changed as ordered, is not apparent, but I observe that in his letter of 29th June 1883, printed in the later of the Government orders just adverted to, Mr. Lawson wrote that "no accounts have been submitted by the Deputy Conservator of Forests from the commencement of the current official year, as the system sanctioned in G.O., No. 3137, dated 25th September 1882, had not been fully brought into force for various reasons." Thereupon was the order to submit accounts directly to Government through the Accountant-General, and the Order of 14th July 1883 thus seems, as it were, to have been taken to supersede the Order of 25th September 1882 with regard to accounts. The system thus in vogue at the end of 1884 was almost the same as that the Government expressed themselves dissatisfied with in March 1882 (G.O., No. 868 of 14th March 1882).

‡ Relating to the monetary transactions of the department, for the other forms of progress in cultivation, outturn of bark, &c., were changed.

(Incl.) C.E.P.

or eleven days after he took charge, Mr. Lawson wrote that "no accounts have been submitted by the Deputy Conservator of Forests from the commencement of the current official year, as the system sanctioned in G.O., No. 3137, dated 25th September 1882, had not been fully brought into force for various reasons." Thereupon was the order to submit accounts directly to Government through the Accountant-General, and the Order of 14th July 1883 thus seems, as it were, to have been taken to supersede the Order of 25th September 1882 with regard to accounts. The system thus in vogue at the end of 1884 was almost the same as that the Government expressed themselves dissatisfied with in March 1882 (G.O., No. 868 of 14th March 1882).

5. I will now describe the system—

First.—Accounts rendered from estates and subordinate offices to the head office at Ootacamund:—

1. *Daily Reports*.—This is a daily roll-call of laborers at work each day for each kind of work.
2. *Journal of labor employed*.—This is a monthly abstract of the daily reports. It includes charges of all kinds and not labor only.
3. *An Abstract Bill* based upon the journal.

Second.—Accounts kept and rendered by head office:—

1. *Daily journal*.—This is posted from the daily reports received from all subordinate estates and is closed up monthly for each estate and checked with the monthly journal received therefrom. If the entries in the two as respects labor are found to tally, the two accounts are considered correct so far. For supplies or material of any kind, a proper voucher or receipt is submitted with each estate's monthly journal, and it is only then passed.
2. A *working charges Bill* for the whole department. It shows in abstract the nature of the charges, and is presented at the treasury for payment, and the amount drawn. The Treasury officer keeps the bill and sends it on to the Accountant-General with his monthly lists of payments in support of the debit in his treasury accounts.

3. *Statement C* showing the receipts of the plantations and the expenditure accounted for by detailed bills. This account is for all charges of the department that have been budgeted for, and for which detailed bills have been presented at the treasury. It includes salaries of establishment, travelling allowances, &c., and represents charges finally incurred, supported by proper vouchers.

6. Advances, which are not final charges, are not included in these bills, but a separate account of them is required to be kept and their adjustment watched by the head of the department, the actual state of the account at the end of the year being required to be specially noticed in the annual administration report of the department.

7. The receipts can only be controlled by the head of the department, and as periodical report is made by him to Government, it has been regarded that they are sufficiently checked.

8. Each estate also keeps—

1. a cash-book;
2. a ledger of advances to maistries; and
3. a check roll of labor paid and since the past two or three months, a permanent advance register has been introduced in the head office and on the estates, and the temporary advance system discontinued, fixed salaries to the maistries having been sanctioned in lieu of the former system of advances and payment by commission.

9. In the head office *Statement C* above adverted to has been changed within the past month or two to a classified abstract of revenue and charges, similar to form No. 46 of the Madras Forest Department Code. It is sent to the treasury officer, who compares it with his accounts, countersigns and returns it for transmission to the Accountant-General.

10. A regular cash-book, which was never kept previously, has also now been opened in the head office as well as contingent registers and acquittance rolls prescribed by the account code.

11. The system described in paragraphs 5 to 8 with the exception of *Statement C*, showing receipts and expenditure, is the same as that not approved of by Government in March 1882, but I observe that the Accountant-General in his letter, dated 22nd January 1884, printed in G.O., dated 20th March 1884, No. 611, Financial, expresses himself quite satisfied with the system as affording his office sufficient means for readily verifying the figures in his books for the expenditure incurred by the department.

12. It appears to me, however, that although the Accountant-General may have the means by the present system of verifying charges for which bills are finally submitted, still there is a want of control over the expenditure incurred in the shape of advances to be accounted for, and miscellaneous charges for which paid or abstract bills alone are not sufficient, and it probably is this want of control that led to the frauds discovered recently. The changes newly introduced as shown in my paragraphs 9 and 10 *supra*, are unquestionably steps in the right direction, but I think it would be a further improvement if the accounts of the Cinchona Department are assimilated with the accounts in use in the Madras Forest Department. This was what evidently was intended to be done upon G.O. of 25th September 1882, No. 3137, but which was never carried out, as explained above in my paragraphs 3 and 4. To carry out the change now, I beg to suggest—

1. that a regular cash-book be kept both by the head office and each subordinate office and that Rules 104 to 108, Chapter III of the Madras Forest Department Code, be adopted so far as applicable by the Cinchona Department;
2. that each subordinate office send to the head office a monthly cash balance report in Form 20;
3. that Section 4, Chapter III, of the Forest Department Code, be made applicable as far as practicable to the Cinchona Department head office in Ootacamund, and that all the forms described therein be adopted in that office with minor changes suited to the constitution and circumstances of that department; and
4. that similarly Section 5, Chapter III, be applied to the accounts of subordinate offices and estates.

13. If these suggestions find approval, it will not be difficult to draw up a code of rules and forms similar to, but at the same time simpler than those in the Forest Department Code, as a Cinchona Department Code.

14. I am informed that since last February, a system of monthly audit has been introduced, that is, every month the manager of the head office goes round unexpectedly to each estate and checks the books and accounts thereof, verifies the cash balance, and, in fact, makes a complete audit of everything and submits a written report of his work to the Director.

4TH JULY 1885, No. 787, REVENUE.

15. In conclusion, I beg to express my regret for the delay of over three months that has occurred in my submission of this report, but as you know how fully employed I have been with my other many duties, I trust the delay will kindly be excused. It has, moreover, taken plenty of time to overhaul past records and compare past systems with the changes from time to time introduced before I could thoroughly understand the existing system and correctly gauge its defects.

ORDER—dated 4th July 1885, No. 787, Revenue.

Miscellaneous.

The Right Honorable the Governor in Council is pleased to accept the proposals contained in paragraphs 5 and 6 of the Collector's letter, as also the suggestions of the Treasury Deputy Collector for a reform of the system of accounts. Mr. Plunkett will be requested to complete his work by drawing up the departmental code suggested in paragraph 13 of his letter.

2. In the opinion of Government some arrangement for the periodical audit of the accounts seems desirable. It is observed that, although the estate accounts are examined once a month by the head office manager, the head office accounts themselves are apparently not audited at all. The Collector will report whether the Treasury Deputy Collector might not do this annually.

(True Extract.)

(Signed) W. WILSON,
Ag. Secretary to Government.

To the Collector of Nilgiris.
„ the Director of Government Cinchona Plantations, &c.
„ the Board of Revenue.
„ the Accountant-General.

Exd. W. H. French.

70 Copies.

17-8-72
8-11-15
4.2.20
24.4.90

**Govt. of (1885) Madras.
REVENUE.**

Issued

Recd.

Encl.

G.O., 4th July 1885, No. 787.

JULY.

**Defalcations in the Cinchona
Plantations.**

Orders passed on farther reports regarding —

43

Encl. 10 b St
No 767
Collector's office.
Ootacamund 12 June 1885

From

C. E. Plunkett Esq.

Deputy Collector

Milgiris.

To

L. R. Burrows Esq.

Collector of Milgiris.

Sir,

With reference to your endorsement dated 28th February last to the order of Government of the 19th Idem, No 214, Revenue, in which I am required to report on the present system of account-keeping and cash payment in the Cinchona Department of this District, and to submit suggestions, if I have any to offer, for the improvement of the system, I have the honor to

that in his letter of 29th June 1883,
printed in the later of the G. O.

just alluded to, or eleven days
after he took charge, Mr. Lawson
wrote that "no accounts have
" been submitted by the Deputy

" Conservator of Forests from the
" commencement of the current
" official year, as the system

" sanctioned in G. O. 19313, dated
" 25th September 1882, has not

" been fully brought into force

" for various reasons. Therefore

was the order to submit accounts

directly to Government through

the Accountant General, and

the order of 14th July 1883. This

seems as if it were to have been

taken to supersede the order

of 25th September 1882 with

regard

0 78
regard to accounts. The system
thus in vogue at the end of 1882
was almost the same as that
the Government expressed themselves
dissatisfied with in March 1882,
G. O. No. 868 of 14th March 1882.

5. I will now describe the system.

First. Accounts rendered from
estates and subordinate officers
to the Head Office at Octacum.

1. Daily Reports. This is a
daily roll-call of laborers
at work each day for each
kind of work.

2. Journal of labor employed.
This is a monthly abstract
of the daily Reports. It in-
cludes charges of all kinds
and not labor only.

3. An abstract bill based
upon the journal.

Second
advance.

Second. Accounts kept and
rendered by Head Office.

1. Daily Journal. This is
posted from the daily reports
received from all subordinate
estates and is closed up
monthly for each estate

and checked with the
monthly journal received
therefrom. If the entries in

the two as respects labor
are found to tally the
two accounts are considered

correct so far as supplies
or material of any kind

a proper voucher or receipt
is submitted with each

estate's monthly journal,
and it is only then passed.

2. A month's charges bill
for the whole department.

15

It shows in abstract the nature
of the charges, and is presented
at the Treasury for payment,
and the amount drawn. The
Treasury officer keeps the bill
and sends it on to the Accountant-
General with his monthly lists
of payments in support of the
debit in his Treasury accounts.

3. Statement C, showing the
receipts of the plantations and
the expenditure accounted for
by detailed bills. This account
is for all charges of the depart-
ment that have been budgeted
for, and for which detailed bills
have been presented at the
Treasury. It includes salaries
of establishment, travelling
allowances &c., and represents
charges finally incurred, supported
by proper vouchers.

Advances.

6. Advances, which are not final charges, are not included in these bills, but a separate account of them is required to be kept and their adjustment watched by the Head of the Department, the actual state of the account at the end of the year being required to be specially noticed in the annual administration report of the Department.

7. The receipts can only be controlled by the Head of the Department, and a periodical report is made by him to Government, it has been regarded that they are sufficiently checked.

Each

8. Each estate also keeps
1. a Cash book
2. a ledger of advances to Maistries
and 3. a check roll of labor paid
and since the past 2 or 3 months a permanent advance register has been introduced in the Head Office and on the estates; and the temporary advance system discontinued - fixed salaries to the Maistries having been sanctioned in lieu of the former system of advances and payment by commission.

9. In the Head Office Statement (above adverted to) has been changed within the past month or two to a classified abstract of revenue and charges, similar to form No. 46 of the Madras Forest Department Code. It is sent to the Treasury Officer

Officer, who compares it with his accounts, countersigns and returns it for transmission to the Accountant-General.

10. A regular Cash Book, which was never kept previously, has also now been opened in the Head Office as well as Contingent Registers and Acquittance Rolls prescribed by the Account Code.

11. The system described in paragraphs 5 to 8, with the exception of Statement C, showing receipts and expenditure, is the same as that now approved of by Government in March 1882, but I observe that the Accountant-General in his letter dated 22^d January 1884, printed in G. O. dated,

102
dated 20th March 1884, No 611, Financial, expresses himself quite satisfied with the system as affording his office sufficient means for readily verifying the figures in his books for the expenditure incurred by the Department.

12. It appears to me, however, that although the Accountant-General may have the means by the present system of verifying charges for which bills are finally submitted, still there is a want of control over the expenditure incurred in the shape of advances to be accounted for, and miscellaneous charges for which paid or abstract bills alone are not sufficient, and it probably is this want of control

control that led to the funds dis-
covered recently. The changes newly
introduced as shown in my
paragraphs 9 and 10 supra, are
unquestionably steps in the right
direction, but I think it would
be a further improvement if
the accounts of the Cinchona
Department are assimilated
with the accounts in use in
the Madras Forest Department.
This was what evidently was
intended to be done upon
G. O. of 25th September, 1882,
No. 3137, but which was never
carried out, as explained
above in my paragraphs 3
and

and 4. To carry out the change
now, I beg to suggest -

1. that a regular cash book be
kept both by the Head Office and
each subordinate office, and
that rules 104 to 108, Chapter III
of the Madras Forest Department
Code be adopted so far as
applicable by the Cinchona
Department,
2. that each subordinate office
send to the Head Office a
monthly Cash Balance Re-
port in Form 20.
3. That section IV, Chapter III,
of the Forest Department Code
be made applicable as far
as practicable to the Cin-
chona Department Head
Office

perhaps 100's
Cash-book

Head Office
of Forest
Dept.

office in Ootacamund, and that
all the forms described therein
be adopted, in that office with
minor changes suited to the
constitution and circumstances
of that department.

and 4. That similarly section V,
Chapter III, be applied to the
accounts of subordinate
offices and estates.

13. If these suggestions find
approval, it will not be difficult
to draw up a Code of Rules and
forms similar, but at the
same time simpler, to those
in the Forest Department
Code, as a Cinnabar De-
partment Code.

I

14. I am informed that since
last February a system of monthly
audit has been introduced, that
is, every month the Manager of
the Head office goes round un-
expectedly to each estate and
checks the books and accounts
thereof, verifies the Cash-Balance,
and in fact makes a complete
audit of everything and submits
a written report of his work to the
Director.

15 In conclusion, I beg to
express my regret for the delay
of over 3 months that has occurred
in my submission of this report,
but as you know how fully employed
I have been with my other many
duties.

duties, I trust the delay will

kindly be excused. It has,

moreover, taken plenty of

time to overhaul past records

and compare past systems

with the changes from time to

time introduced, before I

could thoroughly understand

the existing system and

correctly gauge its defects.

I have the honor to be

Sir

Your most obedient servant,

(Signed) C. E. Plunkett.

Deputy Collector

(True copy)

C. E. Plunkett.

By: Collector for Collector.

From
The Deputy Collector
Nilgiris.

To
The Collector.
Nilgiris.

Dated 11th

Received } June 1885.

No. *Rev 4235/85*

Reports on the present
system of account-keeping
and cash payment in
the Coimbatore District,
Nilgiris, and submits
suggestions for the im-
provement of the
same.

No.

Nilgiri Collectors Office
Coimbatore,
11th June, 1885.

From
L. R. Burrows Esq.,
Collector of
Nilgiris

To
The Secretary to Government
Revenue Department

Sir,

Referring to the Order of Govern-
ment Revenue Department dated
19th February 1885 No 214 Revenue, I
have the honour to report for the
information of Government that
Hillier was committed on several
charges of Criminal Breach of Trust
by a Public Servant and was convicted
by the Sessions Court of Coimbatore
and sentenced in the aggregate to
Rigorous Imprisonment for two years
and a fine of Rs 155 with 7 months
Rigorous Imprisonment in default
of payment. On appeal to the High
Court the conviction and sentence
were confirmed.

2. Venkatarutnam Naidoo, the —
Manager in Mr Lawson's Office, was
committed on a charge of accepting
an illegal gratification of Rs 100 from
one Esuff Sait, a Contractor for the
supply of various articles to the —
Department. He was acquitted by
the Sessions Court on this charge...

3. He was also committed on a charge
of criminally misappropriating Rs
200 of Government money and was
convicted by the Sessions Court
but acquitted by the High Court
on appeal.

4. Considering the result of the pro-
secutions it seems hardly desirable
to recommence them. The whole of
Mr Lawson's Office is upset and
current work greatly interfered
with during a judicial Enquiry.
The Head of the Department and a
considerable part of his Establishment
have to attend before the Magistrate
and again before the Sessions Court.
The Office books are brought into Court
and kept there for an indefinite period
having to be sent to the High Court

(18) ^{afterwards}
in case of appeal. Mr Lawson ^{afterwards}
me in thinking that the further pro-
secution of Hillier or Venkatarutnam
is inexpedient.

5. The result is that the sum of Rs 580-
5-1 minus the few annas which it is
believed were discovered in Hillier's
Cash Chest will have to be written
off; and the objections waived in
respect of the amount of Rs 359-4-7
details of which are given in Mr
Plunkett's report printed in the G.O.
under reply.

(3) 6. The outstanding advances amount-
ing to Rs 920-5-11 should be recover-
ed or separately reported by the
Head of Department for sanction to
write off if it is found impossible
to recover or otherwise account for
any of them.

7. In forwarding the Deputy Collector's
report on the system of accounts pre-
vailing in the Cinchona Department
I agree with Mr Plunkett in thinking
that the adoption of his suggestions
would not only assimilate the system
of accounts kept in the Cinchona De-
partment to that of the Forest Depart-
ment, but would facilitate control of
the

the expenditure both by Mr Lawson,
and the Government.

I have the honor to be,

Sir,

Your most obed^t serv^t.

C. Plunkett

Deputy Collector for Collector

1/12/25

80-19-2-85-214

Store, Nilgiris

17/6

1885.

Revenue Department.

Ref 12/35

FROM
THE COLLECTOR,
NILGIRIS.

TO
THE CHIEF SECRETARY
TO GOVERNMENT,
Revenue DEPARTMENT.

With the Governor
Stone House, Hill

No. 40

Dated 11th
Despatched 12th
Received 12th } June, 1885.

ENCLOSURE: 1

SUBJECT.

Defalcation in the Cinchona
Plantations, Nilgiris.

Submitting further report,
Called for in G.O. 19th Febru-
ary 1885, No: 214 with
regard to the _____

Ref 12/6

In order, suggested
It is proposed that Govt
take accept the proposals in
para 5 & 6 of the C.O.'s
letter, as also the sugges-
tions of the Treasury & C.O.
for the reform of the system
of accounts. Mr. Plunkett
might be asked to complete
his work & drawing up
the departmental code
suggested in his para 13.

It was proposed, there
calling for this report to
G.O. 19th Feb. last. No. 214,
that Mr. Plunkett might
be given an honorarium
if he did well, and told
G.O. that he would get it.
No such intimation appears
however, to have been sent
either to Mr. Plunkett
or the C.O. Perhaps it
would be better to wait
now until the departmental
code has been prepared.

Some arrangement for a
periodical audit of the
accounts seems desirable.

Para 4 of Mr. Plunkett's report
shows that the estate accounts
are examined once a month
by the H.O. office manager,
but the last manager was
himself one of the delinquents
and the H.O. office audit was
not audited at all. The
Treasury & C.O. might do
this annually.

830-4-85
83-7-85

W 16/85
24/6

24/6

830-2

*Order to
ascertain
note
by
Nes*

FROM CIRCULATION
WITH
REMARKS.

*When
submitted
2/14/6*

50.787 app. 4-7-81-
NOTE FOR THE UNDER SECRETARY.

*Instructions solicited
whether this paper may not
be referred to Prof. Lawson for
remarks
before orders are passed*

25/6
At
*I see no occasion to
do so. Mr. Burrows has
consulted Mr. Lawson
about the prosecution
& Mr. Lawson can hardly
be expected to criticize
the Dr. who is recommended
him about the accounts*

22

Printed G.O. received
for signature.

Indic submitted for the personal
off the undersigned as directed. M

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read letter from the collector, Nilgiris,
dated 11 June 1885 No 40.

40 L. 787 of 4.7.85.

The Right Honble the Govt
in Council is pleased to accept
the proposals contained in
paras 5 and 6 of the collector's
letter as also the suggestions
of the Treasury Deputy Collr for
a reform of the system of accounts.
Mr. Plunkett will be requested
to complete his work by drawing
up the departmental code suggested
in para 13 of his letter.

2. In the opinion of Govt,
some arrangement for the
periodical audit of the accounts
seems desirable, and it is
deemed that ^{although} the Estate
accounts are examined once
a month by the Hd office Manager,
the Hd office accounts themselves
^{apparently} are not audited, ^{at all.} The Collr will
report whether the Treasury
& collector might not do

this

this annually.

(From orders)

W.
4-7-85

N

To
The colls of the Alderis
is Director of Cephona Pluntonse
16 Board of Rave
16 Accountant Genl

70