M.R.O. 1—77,000—8-6-31.

(1) Number of pages__________

(2) Date of repair__________

(3) Initials of the Referencer__________

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	7200	~~Press~~ / Mis.
Dated	29-11-1886.	

Not to be folded or roughly handled

[illegible]

The

BOTANICAL DEPARTMENT

CODE,

4 Madras Presidency.

1886.

CONTENTS.

Working and Management.

Chapter I.

Section I. Organization.
Section II. The Director's powers.

Chapter II. Accounts.

Section I. General.
- II. Classification of Revenue and Expenditure.
- III. Budget Estimates.
- IV. Head Office Accounts.
  - Part I. Cinchona Department.
  - II. Botanical Department.
- V. Accounts of Subordinates.
- VI. Audit.

Chapter III. Official Business.

Section I. Head Office.
- II. Subordinate Offices.
- III. Transfer of Charges.
- IV. Reports and Returns.

Ec. 6 5757/86

29-11-86 to 7206h

Table of Contents

Chapter I. – Working and Management.

Section 1. – Organization.

Application
Administrative Divisions
Control.
Departmental Staff
Officers not to hold land
Report to be made in the case of Native Officers in India to the Director
No member of the department to engage in any investment which
interests them privately in affairs with which their public duty
is concerned.
Speculating also prohibited by members of the departments
Permanent Establishments.
Temporary Establishments –
Accountant General to be furnished with Copies of Sanction
Temporary Establishments how to be charged.
Appointments to graded posts.
Officiating in appointments which are graded.
No leaving without due permission.
Suspension, reduction, or dismissal.
Offences partaking of a criminal nature.
Power to fine.
Ruling of Government as to dismissal of Subordinate Officers

Chapter II. – Accounts.

Section 1. – General.

Cash book to be kept.
Cash chests.
Contents of Cash chests to be examined.
Daily Cash report
Term "Cash" defined.
Accounts to be kept in an open manner, and no irregular
or separate accounts permitted.

Section II. – Classification of Revenue & Expenditure

Classification of Revenue and expenditure.
Revenue.
Cinchona Department – Sale of bark.
Sale of seeds and plants.
Miscellaneous
Botanical gardens and Parks –
Expenditure
A. Conservancy and works.
Cinchona Departments
Gardens and Parks.
B. Establishments

Section III. – Budget Estimates.

Budget Estimates by whom framed –

Table of Contents

~~Chapter I – Working and Management.~~

Budget estimates to be carefully digested, forecasts of receipts and expenditure
To be accompanied by an explanatory note.
General budget for the whole department by whom framed.
Explanation of the form of budget estimates.
Actuals for the past year to be verified by the Accountant General
Sanctioned budget to be modified with regard to subsequent extra Grants, etc.
Instructions for the preparation of statement on which the budget Estimate for the next year to be based.
Budget Estimate for the ensuing year
Each plantation and garden to be shown separately
Sanction of Government accorded to totals of the year
Fractions of a rupee to be omitted.
Rules for subsequent transfers
Regular Estimate is not a revised appropriation of the budget unless Government distinctly rule so.
Special circumstances to be fully explained when additional Grants are applied for
Budget estimate to be accompanied by an explanatory note.
In three chapters.
What the first chapter should relate to.
Contents of the second chapter and of the third chapter.
Proposals for increase to establishments not to be made in the budget.
Cases of proposals already made and under consideration how dealt with.
Procedure for proposals to increase establishments.
Travelling allowances.
Contingencies

Section IV – Head Office Accounts.

Part I – Cinchona Department.

Cash book to be a daily record of transactions.
Explanation of the use of Columns Cash and Treasury
How opened and closed.
Full details to be given.
All revenue to be credited as soon as possible
Remittance book to be kept.
Consolidated statement to be sent to Accountant General
Statement of receipts and expenditure.
Salary Bill.
Acquittance Registers to be maintained.
Arrear Salary Bills how checked.
All pay to be disbursed as soon as possible.

Travelling allowance bills.

Section VI – Audit.

~~[illegible]~~
~~[illegible]~~
~~[illegible]~~

General.
All claims audited in the first instance by the Treasury Officer
Plantation accounts audited by the Manager.
Head Office accounts to be audited by the Treasury Deputy Collector.

~~Control of Head~~

Chapter III – Office Business.

Section I. – Head Office.

Control of Head Office
Subordinate Officers of Plantations
Weekly and monthly Progress Reports
Office work how to be conducted
Numbering of paragraphs and marginal references
Definition of "Cases" and "Files".
Title pages of cases.
Miscellaneous file
Case Register
Orders of Government, Accountant General's Circulars and Board's orders.
Registers of correspondence to be kept
Registers of books received
Binding of Periodicals
Stationery
All Office records are Government ~~[illegible]~~ property
Destruction of useless records

Section II – Subordinate Offices

Register of correspondence
Registry and docketing of correspondence
Distribution register of reports, &c.
Correspondence how carried on during absence of Superintendent or Curator.
Destruction of useless records
Office order book

Section III – Transfer of Charges

General
Transfer report.
Accounts and vouchers
Property should be stated to have been inspected by relieving officer.
Cash

Section IV – Reports and Returns

Reports and Returns due.

Travelling Allowance bills how checked.
Duplicates of receipts or vouchers if originals are lost forbidden.
Amount to be entered in words as well as figures -
Payment not to be made on vouchers signed by a Clerk or subordinate officer -
Register of Adjustment to be kept -
Mode of dealing with accounts of subordinates
Permanent Advance Register to be kept.
Vouchers to be endorsed with particulars of payment
Contingent Register
What vouchers to be sent to the Treasury and what vouchers to be retained -
Entry in Cash book;
Rules for payment of contingent charges of a special nature
Articles of European manufacture.
Books -
Petty temporary charges
Limit with regard to certain charges
Payment of sums due in England
Adjustment of such charges
Rents of building
Municipal assessments.
Printing charges -

Part II - Botanical Department.

A cash book to be kept.
Day book.
Nominal Roll.
Abstract of nominal Roll to be sent with contingent bill to the Treasury -
Monthly statement of Accounts to be sent to the Treasury Officer and after to the Accountant General.
Monthly Statement to be progressive in Comparison with budget estimate -
Similar registers to be maintained for the gardens as prescribed for cinchona head office.
Sums realized to be promptly credited -

Section VI - Accounts of Subordinate

Nominal roll to be maintained
Daily report to be framed from it and sent into the head office.
Abstract to accompany monthly contingent bill.
Nominal roll to be initialled in token of payment of each Cooly's wages.
An abstract of nominal roll to be given.
Cash book to be maintained -
A separate copy of the cash book to be furnished monthly
A daily Cash Balance report to be sent
Ledger or advance account to be kept.
Permanent advance register to be kept.
Monthly statement of produce and its disposal and of monetary transactions to be furnished
Stock Register to be kept.
Salary bills -

Index to Forms.

No. of Form	Description of Form	Code Paras.
1.	Cash Book	57, 98, 111.
2	Daily Cash Account	25, 113
3	Budget Estimate of Receipts	39, 42.
4	Do of Charges	39, 42.
5	Application for transfer of Budget allotment by transfer	49.
6.	Do for additional Budget allotment	52.
7	Chalan form	64.
8.	Treasury Remittance Book	65
9	Consolidated Treasury Receipt	66.
10	Monthly Statement of Receipts and Expenditure of Cinchona Department	67.
11.	Adjustment Book	77
12.	Head Office Daily Journal	78
13	Permanent Advance Register	80
14	Botanical Department Day Book	99
15.	Nominal Roll of Daily Labor	100, 106.
16	Monthly classified list of Receipts, Botanical Dept.	102
17	Do do Expenditure	102
18	Cinchona Department Daily Report	107
19	Estates' Monthly Journal	110
20	Ledger or Advance Account	114.
21	Abstract of Ledger	114.
22	List of Advances made	114.
23	Do recovered	114.
24	Monthly accounts of Yield, Disposal &ca of Cinchona plantations in four parts, A, B, C and D.	116
25	Stock Book	117
26	Title page of "Cases"	130
27	Register of "Cases"	132
28	Register of papers received	134.

Index to forms:– (continued).

No. of Form	Description of Form	Code Paras
29	Registers of papers despatched	134.
30	Register of Books	135.
31	Stationery Register	137.
32	Undisposed of Reference lists	140.
33	Transfer Report	147.

Nilgiri Collector's Office
Ootacamund.
24th June 1886.–

C. E. Plunkett.
Deputy Collector.

Register will be kept.
Salary bills –

Chapter I.

Working and Management.

Section 1.–Organization.

Application. (1) The rules contained in this Code are applicable to the Botanical Department in the Madras Presidency.

Administrative Divisions. (2) For administrative purposes the Department is divided into two branches– 1. The Cinchona Department, and 2. The Botanical Department.

Control. (3) The executive control of both is vested in one head styled "the Government Botanist and the Director of the Government Cinchona Plantations", who corresponds with and is directly under the orders of Government in the Revenue Department.

(4) The detailed charges of the Director are as follows:–

1. Cinchona Department

Plantations.

1. Dodabetta.
2. Naduvatam.
3. Pykara { Wood. Hooker.

Botanical

2. Botanical Department.

Ootacamund.

1. Botanical Gardens.
2. Government House Gardens.
3. Stone House Park.
4. Crewe and Ottley Hall Estates.
5. Church Hill Park

Coonoor.

6. Sim's Park.

Burliar.

7. Experimental Garden.

Kulhutty

8. Experimental Garden.

5. The subordinate charge of each of the Cinchona Plantations is vested in a Superintendent who is assisted by a staff of overseers, clerks &c. The subordinate charge of the Gardens is vested in the Curator who is assisted by Overseers, clerk &c.

Departmental Staff.

6. The Staff of the Department is composed of

Salary bills

1. Head office.

The Director

One Manager on Rs. 100 to 150.
One Clerk on Rs. 50.
One Storekeeper on Rs. 15 to 20.

2. Cinchona Plantations.

3 Superintendents from Rs. 150 to 200 each
3 Overseers on Rs. 50 each
3 Clerks on Rs. 30 each.
3 Store Keepers from Rs. 15 to 20 each

3. Botanical Gardens and Parks.

One Curator on Rs. 300.
Two Overseers on Rs. 50 each.
One Clerk on Rs. 30.

4. Herbarium.

One Assistant on Rs. 25 to 50.

Officers not to hold land.

7. Except with the permission of Government in writing, no officer of this Department shall acquire or continue [illegible]

to hold any land cultivated or intended to be cultivated in the Madras Presidency.

Report to be made in the case of Native Officers in India to the Director.

8. In the case of officers who are natives of India and who may possess or acquire landed property, ancestral or other, it will be sufficient if a detailed report of the situation, nature and extent of such property be furnished annually at the commencement of each official year, to the Director who will under the control of Government pass such orders as may be necessary.

No member of the Department to engage in any investment which interests them privately in affairs with which their public duty is concerned.

9. Except with the permission of Government in writing no officer of this Department shall as a Principal or Agent have a share in any investment which interests them privately in affairs or undertakings of the kind with which their public duty is connected. And generally no

Speculating also prohibited by members of the Department.

officer of this Department is permitted to engage in any speculation or mercantile transaction of such a nature as to engross his attention and divert it from his Public duty, or such as to give rise to a belief that his official position may have had influence by obtaining favorable terms or otherwise in respect of such transactions.

Permanent Establishments.

10. The appointment of all officers will rest with the Director.

Temporary Establishments.

11. All temporary establishments require the sanction of Government, which will be given for a fixed period not exceeding 12 months in each case and always ending with the official year. The sanction for Temporary establishments lapses with the provision made in the Budget for the works on which the Temporary establishments are engaged, e.g., they end in February of each year. The

Accountant-General to be furnished with copies of sanctions

12 The Accountant-General will invariably be furnished with a copy of the orders of Government sanctioning the entertainment of Temporary establishments.

Temporary Establishment how to be charged.

13. Temporary establishments will be charged to that head in the Budget in which provision has been made ~~in the Budget~~ for the work on which they have been employed.

Appointments to graded posts.

14. An officer appointed to a post which is graded will begin on the pay of the lowest grade.

Officiating in appointments which are graded.

15. An officer holding an appointment which is graded when officiating in a higher grade to his own, draws the pay of the higher grade, and an officer holding a graded appointment, when officiating in an appointment of a lower grade draws the pay of his own grade.

No leaving ~~the District~~ without due permission.

16. No officer should leave his charge without the permission of his immediate head.

Section 2. The Director's Powers.

[illegible]

Suspension, Reduction or Dismissal.

17. Any member of the subordinate staff may be suspended, reduced or dismissed by the Director.

Offences partaking of a criminal nature.

18. In cases of offences by any subordinate officer which may be made the subject of a Criminal Prosecution, the case will be reported by the Director to Government for determination whether a prosecution should be instituted under the law relating to the prosecution of public servants.

Power to fine.

19. The Director as the Head of the Department has the power to fine any member of the subordinate — or

Salary bills —

or "Temporary Establishments" serving under him, according to the scale laid down in para 263 of the Standing Orders of the Board of Revenue.

20. Officers in charge of Survey Divisions (each estate) may dismiss any officer on the Temporary establishment serving under them and drawing Rs: 12 or less pay subject to the approval of the Director.

Ruling of Government as to dismissal of subordinate officers.

21. The following is the order of Government in regard to the dismissal of subordinate officers, and the procedure to be observed, in order that such officers may be able to exercise their right of appeal. Great care must always be taken to see that this procedure is strictly adhered to:—

In

13

"In all cases of the dismissal of "public servants, the charge against a "public servant should be reduced to "writing, his defence should be taken "in or reduced to writing, and the "decision of such defence should also "be in writing. In many cases the "officer who passes the order of dismissal "may not be able to make the inquiry "himself and the proceedings leading "to the dismissal would be conducted "by the Superior Officer on the spot. "In cases of public servants who are "dismissed in consequence of facts or "inferences elicited at a Judicial trial, "or in the case of persons who "abscond with an accusation over "their heads, this procedure may be "unnecessary or impossible."

14

Chapter. II. [illegible]

Accounts. [illegible]

Section 1. General. [illegible]

Cash Book to be kept

22. Every officer who is authorized to receive and disburse money will keep his accounts in a bound cash-book (Form No 1) in which he will enter all money transactions as they occur. All items of revenue and expenditure will be classified in accordance with the prescribed budget heads and sub-heads. Sufficient detail will be given in the column of Particulars to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. The Cash Book will be closed daily.

Cash Chests.

23. Each officer who receives or disburses Government money should be provided with ~~a cash~~ chest for the

15

Salary bills

the custody of the Government money in his charge and keep the key of it in his own possession. All revenues should be paid into the nearest Government Treasury as frequently as possible and bills for charges should not be drawn except when required for immediate disbursement, the balances in hand at any time need not be large. Care should be taken to keep cash balances at a minimum.

Contents of Cash Chest to be examined

24. The accounts will be closed and the contents of the cash chest must be counted daily, and the amount compared with the cash book balance. If any excess or deficit is found, an entry of it will be at once made in the Cash Book, and a report will be forwarded to the officer to whom the accounts are submitted.

~~Monthly~~ Cash Balances Report

25. A report of the Cash balance will be sent in daily to the Head office on form No 2.

Under no circumstances shall any officer or subordinate member of the Department keep or place any private money or other private valuables in a Government Cash Chest.

Term "cash" defined.

26. The term "cash" includes currency notes and silver and copper coins, and also cheques accepted by any officer, or subordinate authorized to do so in payment of Government dues.

Accounts to be kept in an open manner, and no irregular or separate accounts permitted.

27. All accounts must be kept in the most regular and open manner. All receipts and disbursements and charges of whatever sort connected with the public service must be clearly shown in the Cash Book, and no irregular or separate accounts are permitted.

Section

Section II. Classification of Revenue and Expenditure.

Classification of Revenue and Expenditure.

28. The classification of Revenue and Expenditure will be under heads and sub-heads according to the following schedule:-

Revenue.

A. Cinchona Plantations.

I Sale of Bark.

(a) Sent Home.

(b) Sold locally, i.e., in the Presidency, whether at Madras, Ootacamund or elsewhere.

(c) Supplied to the Madras Medical Department.

(d) Do. to the Bombay do.

II. Sale of Seeds and plants.

(a) Seeds.

(b) Plants.

III. Miscellaneous.

B. Gardens and Parks.

I. Sale of Plants.

Sale

25

II. Sale of Seeds.

III. Sale of Flowers &c.

IV. Miscellaneous.

Expenditure.

A. Conservancy and Works.

I. Cinchona Plantations.

(a) Nurseries.

(b) Firewood.

(c) Working charges.

1. Underwooding and felling.
2. Lopping and piling.
3. Lining.
4. Holing.
5. Filling Holes.
6. Planting
7. Weeding.
8. Pruning.
9. Handling.
10. Turning up soil.
11. Renovating pits.
12. House coolies.

Errand.

13. Errand Coolies

14. Porterage

(d) Manure

1. Manuring

2. Purchase of Manure.

(e) Crop

(a) Collection of

1. Collection of Moss.

2. Mossing.

3. Collection of Bark.

4. Drying.

5. Preparing stores.

6. Packing.

7. Transport.

8. Watchman.

(b) Carriage of

1 Cart hire.

2. Rail charges.

3. Shipping and other charges

4. Insurance.

5. Freight.

Gardens

Salary bills

II Gardens and Parks

(a) Nurseries

(b) Working charges

1. Pitting and planting.

2. Weeding

3. Felling and pruning.

4. Grassing

(c) Herbarium

1. Library

2. Miscellaneous.

(d) Labelling

(e) Purchase of seeds.

(f) Carriage of plants &c

III. Live Stock

(a) Purchase of cattle

(b) Feed and keep of cattle.

IV. Dead Stock

(a) Stores

(b) Tools and plants.

V Buildings and Roads.

(a) Buildings

1. New works.

2. Repairs.

Roads

(G) Roads and Drains.

1. New Works

2. Repairs

VI. Miscellaneous.

(a) Unforeseen charges.

B. Establishments, Cinchona Plantations.

I Salaries

(a) Director

(b) Superior Officers

(c) Subordinate officers.

(d) Office Establishment.

(e) Deputation and other allowances.

II. Travelling Allowances.

(a) Director.

(b) Superior officers

(c) Subordinate officers.

(d) Office establishment.

III Contingencies.

(a) Carriage of tents and records.

(b) House rent.

(c) Rates and Taxes.

Official

Salary bills

(d) Official postage.

(e) Telegrams.

(f) Peons' clothing.

(g) Purchase and repair of office [furniture

(h) Printing charges.

(i) Admissible without detailed audit.

(j) Miscellaneous other charges.

C. Establishments - Gardens and Parks.

I Salaries.

(a) Curator.

(b) Subordinate Establishment.

(c) Office Establishment.

(d) Deputation and other allowances.

II. Travelling allowances.

(a) Curator.

(b) Subordinate Establishments.

(c) Office Establishments.

III. Contingencies.

(a) Carriage of tents and records.

(b) House Rents.

(c) Rents and Taxes.

(d) Official Postage.

Telegrams

(e) Telegrams

(f) Peons' clothing.

(g) Purchase and repair of office furniture

(h) Printing charges.

(i) Admissible without detailed audit.

(j) Miscellaneous other charges.

D. Laboratory.

I. Salaries.

(a) Quinologist.

(b) Subordinates.

II. Travelling Allowance.

(a) Quinologist.

(b) Subordinates.

III Contingencies.

Same as above.

IV Unforeseen Charges.

Separate [illegible] kept for Revenue

(29) The sources of ~~Revenue of~~ the Cinchona Department are shown ~~separately~~ from those of and for the Government Gardens and Parks, as each has a separate Budget allotment.

This

Cinchona Department Sale of Bark.

30. This head is intended to show the sum realized by Bark sold, whether by the Home Government in the London Market and adjusted by the Comptroller-General, Calcutta, through the Accountan General, Madras, or by sales held in India.

Sale of Seeds and plants.

31. Under this head should be shown the sum realized on account of purchases of seeds and plants by private parties as well as book adjustments to the Forest and other Departments on account of like supplies.

Miscellaneous.

32. This head includes all revenue of a miscellaneous character which cannot correctly be classified under I and II, such as sale proceeds of Cinchona wood, sums realized by sale of old boxes, tools, money recovered on account of labor and supplies furnished to inspecting officers.

Officers by the Estates &c. &c.

Botanical Gardens and Parks.

33. The Revenue derived on account of this Branch should be classified under sale of plants, sale of seeds, sale of flowers, fruit, Drugs, &c.

Expenditure.

34. This is divided into two main heads. A. Conservancy and Works. B. Establishment. The former represents the annual assignments by Government in the yearly Budget Estimate on account of Working and Contingent charges of each Department, the entire control of which is vested in the Director as the Head of the Departments. The latter includes the allotments by Government in the Budget Estimates for the payments of the sanctioned establishment on account of Travelling allowances of the Director and subordinates and on account of Contingencies.

The

A. Conservancy and Works.

35. The expenditure under this head should be recorded under

1. Cinchona Plantations.
2. Gardens and Parks.

according to the several detailed heads of account given under each.

Cinchona Department.

36. The expenditure under this heading should be recorded under

Nurseries.
Firewood
Working Charges.
Manure.
Crop.
Live and Dead Stock.
Buildings and Roads.
Miscellaneous.

Gardens and Parks.

37. The expenditure under this head should be recorded under

Nurseries.
Working Charges.
Purchase of Seed.
Carriage of Plants.

Live and Dead Stock.

Buildings and Roads.

Labelling.

Herbarium.

Miscellaneous.

B. Establishment

38. Under this head should be recorded the charges on account of the monthly salaries of the Director and his subordinates and also the Travelling allowances drawn and the contingent charges incurred on account of the Cinchona and Botanical Departments.

Section III. Budget Estimates.

Bd's Bud. Cir. No 2

Budget Estimate by whom framed.

39. Each Superintendent in the Cinchona Department and the Curator in the Botanical Department will prepare an annual Budget Estimate Receipts and Expenditure in forms Nos. 3 and 4 for the Plantations or Gardens under his charge and will submit it to the Director by the 15th August in each year.

Budget Estimates to be carefully digested forecasts of Receipts and Expenditure.

These Estimates should be carefully digested forecasts of Receipts and Expenditure which it is anticipated will be realized and incurred during the following year, and should, as far as practicable, be based on the actuals of the past three years.

To be accompanied by an explanatory note.

40. Each Estimate will be accompanied by a note explaining fully all differences between (i) the actuals of the past year compared with the Budget Estimate; (ii) the sanctioned and Regular Estimate for the year; (iii) the Regular Estimate for one year and the proposed Estimate for the following year in accordance with the instructions given below.

General Budget for the whole Department by whom framed.

41. The Budget Estimate for the whole Department

Salary bills

Department will be prepared by the Director in the same form extended so as to show the details under each Plantation. It will be submitted by the 1st October to Government.

Explanation of the form of Budget Estimate

42. Forms No. 3 and 4 contain 8 columns showing:

1. Actuals of the past year.
2. Average ~~expenditure~~ for the past three years.
3. Sanctioned Budget for the current year.
4. Actuals of the first 5 months of the current year.
5. Probable ~~charges or~~ receipts or charges for remaining seven months.
6. Total of columns 4 and 5 or revised estimate for the current year.
7. Regular Estimates for the current year based on the
8. Budget Estimate for the ensuing

Salary bills

ensuing

ensuing years.

Actuals of the past year to be verified by the Accountant General

43. The figures in column 1 (actuals) must in all cases correspond with the totals given under each head in the Schedule prescribed in ~~para~~ rule 28 Section II Chapter II, after they have been verified by the Accountant General.

Column 2 shows the average actual expenditure and Receipts of the past three years.

Sanctioned Budget to be modified with regard to subsequent extra grants &c.

The figures in column 3 will be those of the Budget Estimates for the current official year which have been sanctioned by Government. Any addition or reduction which may have been subsequently sanctioned will be shown in red-ink with an explanatory foot-note.

Instructions for the preparation of statement on which the Budget Estimate for the next year should be based.

51

The figures in Column 4 will give the actuals of the first five months of the current official year.

The figures in column 5 will

represent the probable requirements for the remaining seven months and will be based on the actuals of the corresponding seven months of the previous year after these have been checked by any special circumstances which may have arisen after the Budget Estimate has been sanctioned.

The figures in column 6 are those in columns 4 and 5 when added together.

Budget Estimate for ensuing year.

The figures in column 7 will represent the Regular Estimate for the current official year and will be those entered in column 6 only rounded off for the sake of convenience.

The figures in column 8 (the Budget Estimate) represent the expected receipts and expenditure of the ensuing financial year.

In

Each Plantation and Garden to be shown separately.

44. In the case of expenditure the Estimate will be prepared so as to show the details for each Plantation and Garden separately.

The estimate will also contain a general consolidated statement.

Sanction of Government accorded to totals of the year.

45. The sanction of Government will generally be accorded to the totals of the main heads as follows:—

Receipts. Charges.

but in special cases where it may seem necessary the sanction will be in detail.

Fractions of a Rupee to be omitted.

46. In the preparation of Budget Estimates, Annas and pies, or fractions of a Rupee must not be entered, and it will be convenient if figures are given as much as possible in round numbers only.

Rules for subsequent transfers.

47. Subsequent transfers under H. Conservancy and Works, from the

allotment of one Plantation to that of another, within the total amount sanctioned under each Budget head, for each Plantation, may be made by the Director with the sanction of Government. Transfers from one Budget head to another under the same Plantation may be made on the authority of the Director.

48. Transfers of allotments between the main heads A and B require the sanction of Government.

49. Application for transfer must be submitted in Form No 5 and all transfers must be intimated to the Accountant General, Madras.

Regular Estimate is not a revised appropriation of the Budget unless Government distinctly rule so

50. It must be understood that the figures of the regular estimate cannot be accepted as a revised appropriation statement of the Budget grant, unless it is distinctly stated in the orders of Government that they shall be so accepted.

Special Circumstances to be fully explained when additional grants are applied for.

51. Applications for additional Budget grants will not be complied with except under special circumstances which must be fully explained. Whenever it is possible urgent wants should be met by re-appropriation from other heads, the amount being taken from those allotments under which savings are anticipated.

52. Applications for additional Budget grants will be submitted in Form No 6.

Budget Estimate to be accompanied by an explanatory note.

In three Chapters.

53. The Estimates will be accompanied by an explanatory note justifying the figures and detailing the nature and cost of the different operations on which expenditure is proposed. This explanatory note will be divided into three Chapters.

Chapter

What the first Chapter should relate to.

Chapter 1 will deal with the actuals of the past year and will explain any deviation between such actuals and the actuals of past years and will also compare the actuals of the last past year with its respective Budget allotment explaining any great variation. A brief explanatory note will also be added of any important deviations between the Budget and the Regular Estimates.

Contents of the second Chapter

Chapter 2 will give the reason for the figures entered in the Regular Estimates and will explain any great deviation between these and those given in the sanctioned Budget. It will treat with each total budget grant and speak of the particular fluctuation receipt or expenditure which affects it. When the Regular Estimate figures do

do not exhibit any, or only a trifling, difference, no explanation will be needed, but when they differ full explanation should be given.

And of the third Chapter

Chapter 3 will justify the figures entered in the Budget Estimate for the ensuing year and will give full explanation of any large variations between the Regular and the Budget Estimates.

Proposals for increase to establishments not to be made in the Budget.

Cases of proposals already made and under consideration how dealt with.

Procedure for proposals to increases to establishments.

54. Salaries. Specific proposals for increases to establishments and promotions to deserving officers are not to be made in the Estimate note. If it happens that proposals have been sent up and are under consideration, a suitable provision may be made accompanied by a reference to the case. If it is found necessary to suggest an increase generally to an establishment or to any deserving member thereof, a separate application should be made to Government through the

Accountant General putting forth the particulars of the case, and submitting a Statement in the prescribed form. Vide Section 5, Chapter 4 of the Civil Account Code, and Section 43(a) Chapter 9 of the Pay and Acting Allowance Code.

Travelling Allowances

55. Travelling Allowances. The explanations under this head can easily be given, any increase over the allowance of former years should be explained in detail.

Contingencies.

56. The Estimate under this head requires careful scrutiny and will not be allowed to exceed the past year's actuals without satisfactory reasons for the same being given.

Section IV. Head Office Accounts

Part I. Cinchona Department.

Cash Book to be a daily record of transactions.

57. A Cash Book in Form No. 1 will be maintained in the Director's Office which will contain a detailed record of all daily transactions.

Explanation of the use of columns Cash and Treasury.

58. Under receipts in the column "Cash" will be shown the sum realized from sources other than the Treasury, such as sale proceeds of seed, seedlings, plants and bark.

59. Under "Treasury" will be recorded the sum drawn from the Bank by Treasury Payment order.

60. Under Disbursements in the Cash Column will be shown payments made of all sums drawn from the Treasury.

61. Under "Treasury" the sum to be credited to Government.

How opened and closed.

62. The first entry in the Cash

Book at the beginning of every month will be the Cash Balance in hand and the account will close with the balance in hand at the end of every month.

Full details to be given.

63. The items of all receipts must be fully set forth - e.g. the Plantation from which the money is received, the person who pays it in &c., so too, all payments into the Treasury should be recorded with the number and date of the receipt and the Treasury into which it is paid.

All Revenue to be credited as soon as possible.

64. All revenue realized should be paid into the Treasury with as little delay as possible. Each remittance will be accompanied by a chellan in Form No. 7 in triplicate. One of which will be retained by the Treasury, another will be recorded in the Directors' Office, and the third will be

attached

attached to the monthly statement of Accounts rendered to the Accountant General.

Remittance Book to be kept.

65. A book of all remittances to the Treasury is to be maintained in Form No. 8 in which should be entered all sums paid into the Treasury for the credit of Government. This Book should be sent with the chellan each time a remittance is made and will be initialled (1) by the Accountant and Treasurer when the amount is Rs. 500 and under and (2) by the Treasury Officer when it exceeds that sum.

Consolidated statement to be sent to Accountant-General.

66. At the end of each month the Register of remittances will be closed and the Register with the Consolidated receipt Form No. 9, will be sent to the Treasury Officer, who will verify the entry in the Register, and if correct, sign both the Book and the Consolidated receipt and return them to the Director's Office. The Register will be retained

in that office but the consolidated receipt will accompany the monthly statement furnished to the Accountant-General.

Statement of Receipts and Expenditure

67. At the commencement of each month a statement in Form No. 10 will be prepared from the Cash Book and the Remittance Register, and will be sent to the Treasury Officer for verification and return, and when returned it will be sent on to the Accountant-General. This statement will be a record of all Revenue and Expenditure realized and incurred on behalf of the Cinchona Department for the past month including adjustment entries, and will form the basis for the preparation of the statements sent as appendices to Government with the Annual Administration Report.

Salary Bill.

68. Salary bills will be submitted in

to

Salary bills –

43

to the Treasury on the first day of each month for the Director and his subordinates and authenticated copies of these will be maintained in the office.

Acquittance Registers to be maintained.

69. An acquittance register will be maintained in which the names of the subordinates will be entered and in these each officer will sign his name on receiving his pay duly affixing a stamp when necessary.

Arrear Salary Bills how checked.

70. Arrear salaries should be drawn on separate Bills for each month's arrears. They should be carefully checked before submission to the Treasury with the particulars shewn in the column "undisbursed pay" in the establishment bill of the month for which the pay is due.

All pay to be disbursed as soon as possible.

71. All pay should be disbursed as soon as possible after the date on which it became due and arrear

salaries avoided except in very special cases.

Travelling allowance bills how checked.

72. On submission of Bills for Travelling allowances by each Superintendent or by the Curator, to the Director, they will be carefully examined and if no objections exist will be duly countersigned by the Director and submitted to the Treasury for payment.

73. The Director as Controlling Officer must satisfy himself that the charges are justified by the circumstances of the case and are allowed under the rules of the Civil Travelling Allowance Code. Should he consider that the charges entered in the bills of any officer sent to him for countersignature are not fully justified he may refuse to pass the whole or any portion of such Bills

pending

pending explanation on the points under objection.

Duplicates of Receipts or Vouchers if originals are lost forbidden.

74. Duplicates or copies of Receipts or vouchers are in no case to be issued on the allegation that the originals have been lost. If any necessity arises for such a document a certificate may be given that on a specified day a certain sum on a certain account was received from or paid to a certain party. This prohibition extends only to the issues of duplicates on the allegation that the originals are lost and does not apply to cases where under existing rules duplicates are required to be prepared with originals.

Amount to be entered in words as well as figures.

75. The amount of each voucher should be entered in words as well as figures and care must be taken not to have space for fraudulent entry. The form for stating an amount in words

should be "Rupees-only" or "Rupees.— Annas — &c" the written amount filling the whole space between Rupees and "only" &c.

Payment not to be made on vouchers signed by a clerk or subordinate officer.

76. All corrections and alterations in a voucher should be initialled by the person signing it and payment may not be made on a voucher or order signed by a clerk instead of the Head of the Office nor may any payment be made on a voucher or order issued under a stamped signature.

Register of adjustment to be kept.

77. An adjustment book Form No 11 will be maintained in the Director's Office in which supplies made to other Departments will be adjusted by credit to that head and by debit to the Department concerned.

Accounts

Mode of dealing with accounts of subordinates.

78. Accounts rendered by subordinates will be thus dealt with:—

On receipt of the Daily Report of labor from an Head Overseer its contents will be daily entered in a Consolidated Register (Form No 12). At the end of the month this will be closed and the monthly journal of labor furnished by each Head Overseer will be checked with it and if found correct a consolidated Journal comprising the labor of all the Estates will be framed and accompanied by an abstract in a Contingent Bill Form which will be submitted to the Treasury for payment and the cheques being issued they will be sent out to the Superintendent concerned.

79. To minimise the chances of fraud, cheques should always be obtained in favor of the Superintendent on account of Working Charges as it is far safer

to deal with these in making remittances than to send cash. The Superintendent should cash the cheques at the nearest Treasury on which it will be drawn and the peons sent to fetch the money should be armed with a gun or pistol.

Permanent Advance Register to be kept.

80. A Permanent Advance Register in Form No 13 will be maintained in the Director's office. The first entry in this Register will be the amount of the Permanent Advance held at the time after which all subsequent payments and receipts will be recorded in their proper order.

Vouchers to be endorsed with particulars of payment.

81. Each voucher when paid will be marked "paid" under the initials of the Director and will contain also the date of payment.

Contingent Register.

82. The amount of the vouchers so paid will then be posted into

a

a Contingent Register under appropriate headings as prescribed by section 6 Chapter 5 of the Civil Account Code, and on the Permanent Advance being exhausted or before if necessary, the entries will be closed and a contingent bill for the amount duly supported by vouchers will be sent into the Treasury for payment.

What vouchers to be sent to the Treasury and what vouchers to be retained.

83. This bill will be accompanied by all vouchers above Rs: 100 and by all vouchers for service postage and service telegrams. Vouchers for payments below Rs. 100 will be so cancelled that they cannot be used again and will be kept in a separate File Book. Copies will be kept of all vouchers above Rs: 100 which have been sent to the Treasury with the Monthly Contingent Bill so as to retain a complete record of all transactions.

Sums.

Entry in Cash Book.

84. Sums drawn from the Treasury on Contingent Bills will be entered in the Cash Book prescribed to be kept (~~clauses~~ Receipts side under the column "Treasury" and the entry per contra will be under disbursements "Cash" so as to balance that Book.

the Permanent Advance Fund is

Rules for payment of Contingent Charges of a special nature.

85. In making payments on account of Contingencies from the Permanent Advance Fund the following rulings of Government should be observed.

Articles of European manufacture

86. All articles of European manufacture should be obtained by Indent which should be sent through the Accountant-General Madras, to the local Government for submission to the Secretary of State and the instructions regarding such Indents as laid down in G. O. No 190 of the 31st January 1883 should be duly observed.

Books.

87. The rules regarding indenting on the Secretary of State does not however apply to the purchase of books or to other cases which do not exceed Rupees ten. These may be purchased from the Permanent Advance Fund.

88. The purchase of books the cost of which exceeds Rupees ten requires the sanction of Government which should be obtained before those articles are purchased.

Petty temporary charges.

89. Petty charges of a temporary character not exceeding one hundred Rupees in amount and charges for the purchase of new articles which are not in excess of that sum can be incurred under the Director's sanction.

90. Charges above that sum should be sent to Government for sanction prior to the purchase of the article.

Limit with regard to certain charges.

91. Articles of European manufacture not exceeding Rupees five in value and articles manufactured in the Country not

Bills —

not exceeding Rs. 50 in value may be purchased under the Director's sanction; but where the price of such articles is above that limit the prior sanction of Government is necessary.

Payment of sums due in England

92. All payments to be made on account of sums due in England will be effected by the Accountant General who will obtain Bills for such payments and send them to the Director who will send them on to the payee in England and obtain proper stamped receipt.

Adjustment of such charges.

93. On receipt of this an abstract Bill in Contingent Form will be drawn up and furnished to the Accountant General duly supported by the receipt.

94. The amount will be entered in the Contingent Register as in the case of other Cash payments and

the

the Budget grant will be reduced by its amount.

Rents of buildings

95. The first charge on account of rents of buildings in each year should be duly supported by a certificate from the Executive Engineer approving of it and further stating that no suitable public building was available for the purpose.

Municipal Assessments.

96. Bills for Municipal Assessment must also be supported by a certificate from the Executive Engineer approving of the assessment or stating that all legal means have been used to have excessive assessments reduced.

Printing Charges.

97. Bills for printing charges should be duly countersigned by the Superintendent of the Government Press, Madras, before being paid.

53

Part

Part II.

Botanical Department

A Cash Book kept

98. A separate Cash Book in form No 1 will be maintained for the gardens in which all transactions will be duly entered in full detail at the time of their occurrence and the instructions in ~~forms~~ rules 57 to 63 of Part I & Section IV Chapter II of this Code will be carefully attended to.

Day Book

99. A Day book in form No 14 will also be kept. In it the daily transactions will be entered as they occur and it will furnish the material for posting up the Cash Book.

Nominal Roll

100. A Nominal Roll in form No 15 will be kept in which the names of all laborers at work in the Government Gardens will be entered. It will be the duty of the Overseer

in

in charge of general works every morning at the commencement of the days work to call out the names of the coolies marking opposite each whether present or absent. A copy of this roll will be furnished daily to the Head Office. At the end of the month the number of days will be added up and the wages due at the daily rate calculated and entered against each name.

Abstract of Nominal Roll to be sent with Contingent Bill to the Treasury

101. An abstract of this Roll will be submitted with a Contingent Bill under the Director's signature to the Treasury for payment. On the money being drawn from the Treasury the coolies will be paid by the Curator who will initial each item of the wages in token of its having been paid to the proper recipients.

Monthly Statement of Accounts to be sent to Treasury Officer and after to the Accountant General

102. At the close of every month two statements in forms Nos 16 and 17

will be made up from the Cash Book. They will embrace all the transactions of Receipts and Expenditure connected with the gardens shewn under appropriate headings. It will be signed by the Director and sent to the Treasury Officer for verification and after having been returned by him duly verified will be sent on to the Accountant-General.

Monthly statement to be progressive with comparison with Budget Estimates.

103. These statements will not only shew the transactions of the month to which they relate but also of previous months and will thus be progressive and be compared with the Budget allotments and grants.

Similar Registers to be maintained for the gardens as prescribed for Cinchona Head Office.

104. Similar Registers will also be maintained for the gardens as those prescribed above for Remittances to the Treasury, payments of salaries and of Travelling Allowances of Subordinates, Adjustments, Permanent Advance Fund and Contingencies and Stock.

Sums realized to be promptly credited.

105. Sums realized on account of revenue of the Gardens should be credited in the Bank on the day of realization, or at latest the next day, in accordance with the rule of Government that public money should not be kept out of account longer than is necessary.

Section

Section V.

Accounts of Subordinates.

Nominal Roll to be maintained.

106. Each Superintendent in charge of an Estate will maintain a Nominal Roll in Form No 15 for the Coolies on his Estate. In the Nominal Roll each Cooly's name will be entered. It will be the duty of the Sub-overseers, every morning, on the beginning of each day's work to call out the names on the Roll in the presence of the Superintendent, marking opposite each cooly's name whether he is absent or present.

Daily Report to be framed from it and sent into the Head Office.

107. From this Nominal Roll a daily report of coolies on the works will be prepared in Form No 18 and will be sent in by the Superintendent to the Head Office daily as soon after Roll Call as possible.

At

Abstract to accompany monthly Contingent Bill.

108. At the end of the month the Nominal Roll will be closed; the total number of days which the Coolies have worked on the different works will be calculated and a Journal in Form No 19 accompanied by an Abstract Contingent Bill will be sent into the Head Office not later than the 5th of the month succeeding that to which it relates. Besides embracing the whole labor which may have been employed on the Estates, this Journal will also embody bills paid by the Superintendent on account of petty payments such as Tolls, &ca.

Nominal Roll to be initialled in token of payment of each Cooly's wages.

109. In the Nominal Roll will be entered opposite each Cooly's name the number of days he worked his daily rate of pay and the sum which he has earned. On receipt of the Working-Charges-money from the Head Office and at the time of

payment, the payee will affix his signature or mark and the Superintendent will initial each item of payment in token of its actual disbursement by him.

An abstract of Nominal Roll to be given.

110. At the end of each month at the ~~foot of~~ the Nominal Roll will also be given an abstract of the Coolies for the month according to their respective classes, and the total sum required for the payment of labor. This Abstract must tally with the entries in Form No. 19 —

Cash Book to be maintained.

111. Each Superintendent in charge of a Plantation will keep a daily Cash Book in the same form as that prescribed for the Directors' Office and rules 57 to 63 ~~given in paras~~ of Section IV Chapter II supra apply equally here.

A separate copy of the Cash Book to be furnished monthly

112. A separate copy of the same form in sheets will be kept in which duplicate entries

of

of all transactions will be made at the same time that they are made in the bound Cash Book. At the end of the month the Cash Book will be closed and the loose sheets furnished to the Head Office not later than the 1st of the following month.

A Daily Cash Balance Report to be sent.

113. An extract from the Cash Book will be made daily in Form No 2 and will be furnished to the Head Office without fail by the evening post of the same day to which it refers. If no transactions have occurred a Nil statement should be sent.

Ledger or Advance Account to be kept.

114. Each Superintendent will maintain a Ledger or Advance Account in Form No 20 in which advances made and recoveries effected will be recorded. At the end of each month a consolidated abstract of this Ledger

account

payment, the payee will affix his signature or mark and the Superintendent will initial each item of payment in token of its actual disbursement by him.

An abstract of Nominal Roll to be given.

110. At the end of each month at the ~~foot of~~ the Nominal Roll will also be given an abstract of the Coolies for the month according to their respective classes, and the total sum required for the payment of labor. This Abstract must tally with the entries in Form No. 19—

Cash Book to be maintained.

111. Each Superintendent in charge of a Plantation will keep a daily Cash Book in the same form as that prescribed for the Directors' Office and rules ~~given in paras to~~ 57 to 63 Chapter II supra of Section IV apply equally here.

A separate copy of the Cash Book to be furnished monthly

112. A separate copy of the same form in sheets will be kept in which duplicate entries of all transactions will be made at the same time that they are made in the bound Cash Book. At the end of the month the Cash Book will be closed and the loose sheets furnished to the Head Office not later than the 1st of the following month.

A Daily Cash Balance Report to be sent.

113. An extract from the Cash Book will be made daily in Form No. 2 and will be furnished to the Head Office without fail by the evening post of the same day to which it refers. If no transactions have occurred a Nil statement should be sent.

Ledger or Advance Account to be kept.

114. Each Superintendent will maintain a Ledger or Advance Account in Form No. 20 in which advances made and recoveries effected will be recorded. At the end of each month a consolidated abstract of this Ledger

account will be furnished to the Head Office in Form No 21 accompanied by detailed lists of advances made and recovered (Forms Nos 22 and 23). The total of these lists must agree with the credits and debits respectively as given in the Abstract Ledger Account. These should be furnished by the 5th of each month following that to which they relate.

Permanent Advance Register to be kept.

115 A Permanent Advance Register will be maintained for each Plantation in which payments made and recoveries effected will be entered as they occur, and the rules 80 et seq. in Part I, ~~given in [illegible] to~~ Section IV, Chapter II, ~~supra~~ apply equally here.

Monthly Statement of produce and its disposal and of monetary transactions to be furnished.

116 Each Superintendent in charge of a Plantation will submit a

a Statement in form No 24 by the 5th of the month following that to which it relates. This statement besides showing the total yield of each plantation as regards the quantity of Bark taken, the number of seedlings and plants raised and the quantity of seed collected, will also give an abstract of the monetary transactions for the month under Revenue and Receipts and Expenditure. This last will be given under "A. Conservancy and Works" and "B. Establishment".

Stock Register to be kept.

117 A Stock Register in Form No 25 as prescribed by Section 3, Chapter 10 of the Civil Account Code will also be kept for each Estate. This Register will show the Live Stock, Tools, European and other Stores, and moveable property held on behalf

of the Estate, and an extract from it will be furnished to the Head Office by the 15th April and 15th October in each year.

Salary Bills

118. Each Superintendent will submit a bill in the form prescribed by the Civil Account Code for the payment of the Permanent Establishment attached to his charge to the Head Office, accompanied by a Leave Statement when any member is on leave, suspension, or deputation. On receipt of the pay for his charge an acquittance roll should be signed by each member and a stamp affixed when necessary. Copies should always be kept of the monthly Pay Bills sent to the Head Office.

When

Travelling Allowance Bills.

119. When Travelling allowances are due for journeys incurred on the public service, a bill should be sent into the Head Office and when payment is made acquittances should be taken similarly as is done in the case of payment of salaries, and copies of these bills should also be kept.

Section VI

Audit

General.
All claims audited in the first instance by the Treasury Officer

120. The Bills for regular monthly charges on account of salaries, Travelling allowances, Working and Contingent charges are regularly pre-audited by the Treasury Officer Nilgiris, every month at the time of their presentation at the Treasury and are again post audited by the Accountant General, Madras, when sent to him bi-monthly by the Treasury Officer.

Plantation accounts audited by the Manager.

121. The books of accounts on each Plantation should be duly audited by the Manager of the office once a month, and a report on such audit sent in by him to the Director, who after perusal will pass such orders thereon as may be necessary

The

Head office Accounts to be audited by the Treasury Deputy Collector.

122. The Head Office accounts are to be checked by the Treasury Deputy Collector, Nilgiris, once a year and a report by him sent in to Government through the Collector of the Nilgiris.

Chapter III

Office Business.

Section I. Head Office.

Control of Head office.

123. The Head Office will be directly under the Control and Orders of the Director, who will correspond directly with Government on all matters relating to the Department. The correspondence of the Curator will be conducted through the Director under whose orders he will work.

Subordinate offices of Plantations.

124. Subordinate offices attached to each Plantation will be under the control of the Superintendent in charge, who will in his turn address the Director on all matters relating to the Plantation. Should cases arise where such officers have been addressed directly by Officers of other Departments, or by private parties, such letters will be transferred to the Head Office

for disposal. The Head Office will then deal with these as if they had been addressed in the first instance to it.

Weekly and Monthly Progress Reports.

125. Weekly and Monthly Progress Reports will be furnished by each Superintendent in charge of a Plantation to the Director, the latter by the 5th of the month succeeding that to which they refer. The Director after perusal will pass such orders thereon as may be called for, which will be communicated to the Superintendent concerned for information and action if necessary.

126. The weekly diary or Progress Report will contain a concise account of the different works which have been carried out on the several Estates during the past week and the charges incurred under each Head. The Monthly Report will contain the same particulars but will deal with the month instead of the week.

Office work how to be conducted.

127 Office work should be conducted in such a manner that while sufficient record of every transaction is preserved, the bulk of documents may be kept as small as possible and arranged so as to best facilitate reference. All correspondence should be condensed as much as possible and repetitions and unnecessary detail avoided, as well as the use of vernacular terms; when these have been given the equivalent in English should also be added.

Numbering of paragraphs and marginal references.

128 Long letters and reports are to be divided into paragraphs and if they are of great length a brief marginal abstract of each paragraph should be added. All papers will be folded and recorded

in half margin foolscap size in regard to correspondence with Government and quarter margin size in respect to other Departments.

Definition of cases and files.

129. A group of documents relating to one subject is called a "case". A group of cases referring to one Division of work is called a "File". The number of files need only be few and refer only to subjects of importance such as "Government" "Accounts", &c. Cases should also be kept as few as possible and it will usually suffice to constitute them only for important subjects, the minor ones being dealt with separately.

Title pages of cases.

130. On the back of each case there should, if necessary, be kept a Title page (Form No. 26) on which the register number the subject of the case and the name of the file will be entered. A list of the documents in the case and the purport of each should be added.

Miscellaneous File.

131. Documents which do not belong to any particular case may be placed in a File designated "Miscellaneous"

Case Register.

132. A Register of cases, Form No. 27 will be kept consisting of series of years, each of which will commence with the opening of each Financial year. These numbers and the name of the File will be entered on the Title page.

Orders of Government, Accountant-General's Circulars and Boards Orders.

133. The Orders of Government, the Circulars of the Accountant General and the Proceedings of the Board of Revenue will be filed separately. Spare copies if any will be placed in the case relating to that subject.

If only one copy be received a memo of its contents will be placed in the case referring to it.

134. Registers of Papers received Form 28 and Despatched Form 29 will be kept. A new series of numbers will be commenced in the Registers at the opening of each Financial year. The General Register Number and the name of the File to which they belong will be entered at the head of all Received Documents and when they belong to any particular case its number will also be given – thus :- No 549 $\frac{3}{\text{Daily Receipt}}$

Registers of Correspondence to be kept.

135. A Register of Books Form 30 received will also be kept. The current number of the Register and the date of receipt will be entered on each book on its being received.

Registers of Books received.

Periodicals

Binding of Periodicals.

136. Periodicals such as the District Gazette and the Fort Saint George Gazette as well as works which are published in parts must be regularly filed in the first instance and then bound in volumes, once a year.

Stationery.

137 Special attention should be paid to the expenditure of stationery supplied to the office and a Register Form No 31, should be kept in which all receipts and issues should be entered.

All office records are Government property.

138. All accounts, books, maps, records and papers are the property of Government, and all officers in whose charge they are will make them over to their successors on being relieved of charge, or to superior officers when demanded.

Destruction of useless records

139. At the end of every year all cases for the previous official year will be closed and sorted so as to

74

to admit of those which have been closed for three years and which may be considered of no use being destroyed. A large bulk of the correspondence may be got rid of by destroying forwarding Dockets, reminders and enquiries. Many of the Documents relating to matters which have been settled for three full years can also be destroyed, provided the Registers contain all that may be necessary concerning them.

Section II. Subordinate Offices.

Registers of Correspondence.

140. Each subordinate office will maintain a Register of papers received and those despatched, and from these Lists of unanswered references (Form No 32) will be sent monthly to the Head Office by the 5th of the month following that

that to which they refer.

Registry and Docketing of Correspondence.

141. The rules regarding registry and docketing of correspondence laid down above refer to all subordinate offices as well.

Distribution Register of Reports &c.

142. A Register of the distribution of reports, books, maps &c. will be kept.

Correspondence how carried on during absence of Supt. or Curator.

143. When the Superintendent or Curator is absent the correspondence will be opened by the Overseers who will dispose of such letters and matters of urgency as may not interfere with their own duties.

Destruction of useless records.

144. At the commencement of every year each Superintendent in charge of an Estate will close the cases for the past official year and, in order to get rid of unnecessary increase of correspondence, will send in a list of cases finally closed for three years in order to obtain the orders of the Director in view to their being

destroyed.

Office Order Book

145. An Office Order Book, ~~Form No~~. will be kept up for each Estate in which will be entered all notifications of the Director relative to the appointment, promotion, leave &c. of establishments, and these notifications will be numbered consecutively for each financial year.

Section III - Transfer of Charges.

General.

146. On the occasion of a transfer of charge, arrangements must be made by the two officers concerned that the relieving officer is placed in such a position as will enable him to carry on the duties of his new post in an efficient manner.

Transfer Report

147. A transfer report (Form No 33) signed by the relieved and relieving officers will on the day

day of transfer be sent in to the Director.

Accounts and vouchers.

The relieving officer will see that all office books are posted up to date and in the case of Cash Accounts that the necessary vouchers belonging to the accounts of the at-the-time-current month are made over to him. He will also make himself acquainted with all outstandings and liabilities of the Department and state that he has done so, and will further take charge of all property belonging to the Department.

Property should be stated to have been inspected by relieving officer.

148. Property taken charge of should as a rule be inspected by the relieving officer who should state that he has done this in the report.

Cash.

149. The Cash Book will be closed and the Cash Balance will then be counted in the presence of both officers who will then sign the Book.

On

Section IV. Reports and Returns.

Reports and Returns due.

150. On 5th April. Detailed Statements of Establishment in forms prescribed by that officer to the Accountant-General.

On 10th July. The annual Administration Report.

On ~~15th September~~ 1st October. Budget Estimates of Revenue and Expenditure.

On 1st November. List of Establishments for insertion in the Annual Civil List to be published by Government. A memo of changes between 1st November and 31st December should be sent.

On 15th November. Indents of Stationery required for the coming year.

Nilgiri Collector's Office,
Ootacamund,
23rd June 1886.

E. G. Plunkett
Depy. Collector

Section IV. Reports and Returns.

150 **Reports and Returns due.**

On 5th April. Detailed Statements of Establishment in forms prescribed by that officer to the Accountant-General.

On 10th July. The annual Administration Report.

On ~~15th September~~ 1st October. Budget Estimates of Revenue and Expenditure.

On 1st November. List of Establishments for insertion in the annual Civil List to be published by Government - a memo of changes between 1st November and 31st December should be sent.

On 15th November. Indents of Stationery required for the coming year.

[illegible]
[illegible]
23rd June 1886 —

[illegible]

79

87

[illegible] the
The Botanical [illegible]
to the [illegible]
1886 —

No 46

C [illegible] 5181 P.D.

NOTE FOR THE UNDER SECRETARY.

89

Submitted for perusal.

Sir: I think Mr Price meant that the clear proof of the [illegible] body his connection [illegible] Better ask him.

[illegible]

NOTE FOR THE SECRETARY.

A clean proof of the draft Botanical Code as corrected by the Secretary is now submitted with the corrected proof & the connected papers.

SR
18/11

NOTE FOR THE ~~UNDER SECRETARY~~ Minis.

I want a clean proof of the Draft Code. The corrected proof now sent down should be returned as it will have to go to Hon Member with the clean proof in order that he may see where alterations have been made

8-11

a clean proof is submitted accordingly and the corrected proof returned as directed with papers. SR 11/11

F C1

Class	INDIAN TELEGRAPH.	Local No. [illegible]

To [illegible]

(Station)

From [illegible]

(Station)

Words	Day.	Hour.	Minute.	Original Designation

To (Person) [illegible]

From (Person) [illegible]

1

2 [illegible]

3 [illegible]

4 [illegible]

5 [illegible]

6 [illegible] this office.

7

8 [illegible]

9 [illegible]

10

11

12

13

14

15

Recd. from L. N.
At Hrs. Mts., By

Sent to L. N.
At Hrs. Mts., By

Date

Telegraph Master.

150

—Full Sheet.

(CODE PARAS 150.)

District, ______ for the Month of ______ 188 .

Cr.

97

Date.	No. of Item.	No. of Voucher.	PARTICULARS.	DISBURSEMENTS. Cash.	DISBURSEMENTS. Bank or Treasury.	Head of Service.
			Brought forward, Rs. ..			

Form No. 19—Full Sheet. (CODE PARA. 150.)

Dr. ~~Monthly~~ Daily Cash ~~Account~~ Book of ______________ District, ______________ for the Month of ______________ 188 . Cr.

Date.	No. of Item.	Particulars.	Receipts.		Head of Service.
			Cash.	Bank or Treasury.	
		Brought forward, Rs. ..			

Date.	No. of		Particulars.	Disbursements.		Head of Service.
	Item.	Voucher.		Cash.	Bank or Treasury.	
			Brought forward, Rs. ..			

Form No. 19.

~~Daily~~ Book
Dr. ~~Monthly~~ Cash ~~Account~~ of ______________________________

Date.	No. of Item.	Particulars.	Receipts.		Head of Service.
			Cash.	Bank or Treasury.	
		Brought forward, Rs. ..			

Code Paras 25 and 113

Form No 2

Daily cash account of for 10
the 188

Particulars	Receipts			Payments			Remarks
	Rs.	as.	p.	Rs.	as.	p.	
Total							

Station }
Dak } Signature
Designation

Code Paras. 39 and 42.

Form No. 3

Budget Estimate of Receipts for on account of

Particulars	Actuals for			Average receipts for three years from to			Sanctioned Budget Estimate for 188 - 8			188 - 8									Regular Estimate for			Budget Estimate for		
										Actuals for the first five months from to			Probable receipts for the remaining seven months of			Total								
	1			2			3			4			5			6			7			8		
	Rs	As	P	Rs	As	P	Rs	As	P	Rs	As	P	Rs	As	P	Rs	As	P	Rs	As	P	Rs	As	P

34
Lew 5757

Code paras. 39 and 42.

Form No. 4

Budget Estimate of Expenditure
for on account of

Particulars	Actuals for			Average expenditure for three years from to			Sanctioned Budget Estimates for			Actuals for the first 5 months from to			Probable charges for the remaining 7 months of			Total			Regular Estimate for			Budget Estimate for		
	1			2			3			4			5			6			7			8		
	Rs.	As	P	Rs	As	P.	Rs	As	P	Rs	As	P	Rs.	As	P	Rs.	As	P	Rs.	As	P.	Rs.	As	P

Form No. ~~28 (A)~~ 5.—Half Sheet.

(Code Para. ~~141.~~) 49

Botanical ~~FOREST~~ DEPARTMENT, MADRAS, Presidency ~~DISTRICT~~.

Application for Additional Budget Allotment by transfer ~~under A. "Conservancy and Works."~~

Name of District and Office.	Head of Account under which the Additional Grant by transfer is solicited.	Amount of the Additional Grant.	Reasons for exceeding the Budget Grant originally sanctioned.	Detailed head ~~under I to IX of A. "Conservancy and Works,"~~ the Surplus of which (~~in the same Office or District~~) can be appropriated.	Amount of such Surplus.	Report of the ~~Examiner of Forest Accounts~~. Accountant General	Orders of the Controlling Authority, i. e. Govt.
	5						

Forwarded to the ~~Conservator of Forests,~~ Secretary to Govt. Revenue Dept. ~~——— Circle~~, through the ~~Examiner of Forest Accounts~~. Accountant General, Madras.

Dated ——— }
The ——— 188 } 84

Signature ———

Office ——— Govt. Botanist & Director ~~Conservator of Forests~~,

Madras Presidency ~~District~~.

Form No. ~~23-A.~~—Half Sheet.

Botanical ~~FOREST~~ DEPARTMENT, MADRAS,

Presidency ~~DISTRICT~~.

Application for Transfer of Funds under ~~A. "Conservancy and Works~~."

Dated
Despatched
Received } 188 .

No.

Transmitted to ~~Conservator of Forests~~ the Secretary to Govt Revenue dept, thro' the Accountant General, Madras. ~~Circle~~

Govt. Botanist & Director
~~Examiner of Forest Accounts.~~

Dated

35

Code para. 6

Form No. 6

Botanical Department Madras Presidency

Application for an extra Budget grant by the Director for the year 188

Budget Head	Assignment under the head for the year	Additional Grant now required	Financial year in which the amount has been or is to be actually paid	Explanation of cause of additional requirement	Remarks by Accountant General
1	2	3	4	5	6

Dated

Office
188

Director Botanical Dept.

Note All applications for extra budget grants should be submitted in this form through the Accountant General, Madras with such report in addition to Col. 5 as may be deemed necessary.

9

Date of Remittance.

Form No. 7. Code para. 64

No............

BANK OF MADRAS,

Ootacamund,...............188 .

Received from...

.........................the sum of Rs.........................

.........................for.....................................

sold from the Government Chinchona Department, to be carried to the credit of that Department, in the accounts of this Collectorship, for the month of.......... ....188 .

97

MANAGER,
Office of the Govt. Cinchona Plantations. *Agent*

OBSERVER PRESS—OOTACAMUND.

No............

BANK OF MADRAS,

Ootacamund,...............188 .

Received from... ....

....the sum of Rs..............................

.........................for.....................................

sold from the Government Cinchona Department, to be carried to the credit of that Department, in the accounts of this Collectorship, for the month of............ ....188 .

MANAGER,
Office of the Govt. Cinchona Plantations. *Agent*

OBSERVER PRESS—OOTACAMUND.

No............

BANK OF MADRAS,

Ootacamund,...............188

Received from...

.....................the sum of Rs.............................

.....................for...

sold from the Government Cinchona Department, to be carried to the credit of that Department, in the accounts of this Collectorship, for the month of.........................188 .

MANAGER,
Office of the Govt. Cinchona Plantations. *Agent.*

Date of Remittance.	Amount in words.			Amount in figures.			Signature of Accountant and Treasurer for sums of Rs. 500 and under.	Signature of Treasury Officer for sums exceeding Rs. 500.
	Rupees.	Annas	Pies.	Rs.	A.	P.		

NOTE~~S~~.

~~1. Miscellaneous Receipts realized by Local Fund Engineers are not available for expenditure, but must be paid into the Treasury to the credit of "Local Funds" as soon as possible after realization.~~

~~2. The Local Fund Engineer should enter in this "Remittance Book" all his remittances to the Treasury; this book should be sent with the Cash to the Treasury where it should be receipted—(1) by the Accountant and Treasurer when the remittance is Rs. 500 and under, and (2) by the Treasury Officer when it exceeds that amount.~~

1. At the end of each month, the month's remittances will be totalled and the Book with the Form of Consolidated Receipt Form, No. ~~40~~ 9/ (filled in) will be sent to the Treasury Officer who will verify the total and sign the Book and the Consolidated Receipt and return them to the Director ~~Local Fund Engineer~~. He will retain the book in his possession and will attach the original consolidated receipt to his monthly account as a voucher.

Botanical Dept. Form No. ~~11~~ 8

Code para. 65

D.

C.

Treasury Remittance Book.

27

175

By whom brought.	Amount.		Head of Account.
	Rs.	A.	

______ ~~Accountant,~~ Manager,
Office of ~~Local Fund Engineer~~ Director
Botanical Dept., Nilgiris
______ Treasury.

Consolidated Treasury Receipt.

Received from the ~~Local Fund Engineer~~, ______ ~~Circle~~, Rupees (* ______) † ______ only for credit in the ~~Local Fund~~ District Treasury Account under the heads above shown.

Rs. ______

______ 188 .

______
In charge of Treasury.

______
~~Accountant.~~ Manager.

______
Countersignature of ~~Local Fund~~ Director
Botanical Dept. ~~Engineer~~.
Madras Presidency

* In Figures. † In Writing.

90

NOTES.

See notes on Form No. 11.

Botanical Dept.

~~L. P. D. W.~~ Form No. ~~10~~ 9

Code para. 61

~~District~~

~~Circle~~

Month

Consolidated Treasury Receipt for payments into Treasury (to accompany Monthly Accounts).

91

Code para. 67.

Form No. 10

Statement showing the Receipts and Expenditure of the Government Cinchona Plantations Nilgiris

Receipts				Expenditure										
					A Conservancy & works			B. Establishment			Grand Total		
Classification	Budget Estimate	During the month	Up to the month	Classification	Budget Estimate	During the month	Up to the month	Budget Estimate	During the month	Up to the month	Budget Estimate	During the month	Up to the month
	Rs.	Rs. A. P.	Rs. A. P.		Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs

No.

Directors Office
Ootacamund 188 } Forwarded to the Deputy Collector in charge of the Treasury Nilgiris for Verification & return.

Govt. Botanist & Direct

Book.

Credits.		Debits.		Abstract Book into which posted.
Head of Account.	Amount.	Head of Account.	Amount.	
3	4	5	6	7

NOTES.

1. This book is intended for the initial record of all transactions which have to be brought into the Accounts, but which do not involve the actual receipt or disbursement of cash.

2. The following are instances of such transactions:—

   1. Transfer of a debit or credit from one head of account to another.
   ~~2. Transfer of Materials from one work to another.~~
   2. Corrections, reversals or writes-back, made under instructions from ~~the President and~~ the Accountant General.

3. Transactions should be punctually recorded in the order of their occurrence.

4. If they were the subject of previous orders or correspondence, the entries of all transactions should include references to such correspondence, to facilitate future reference.

5. It is to be specially noted that for every complete entry made in this book, the totals of the amounts entered on the two sides must be the same; that is to say, that for every credit to one head of account there must be a precisely equivalent debit to one or more other heads of accounts or *vice versâ*.

6. The items for each month must be consecutively numbered.

7. The closing entries of the Adjustment Book will usually be those relating to "Cheques Payable."

8. The total amount of Cheques issued during the month as shown by the Cash and Cheque Books will be credited to 'Cheques Payable,' by debit to "Service Heads concerned."

Botanical Dept ~~L. H. I.~~ P. W. Form No. ~~22.~~ 11

Code para 77

~~District~~ ________________

~~Circle~~ ________________

Adjustment Book.

Form No 12.

70

________ Estate. DAILY JOURN

Date.	Nurseries.	WORKING CHARGES.					Turning Soil.	Manuring.	BUILDINGS.			Weeding.
		Underwooding	Lining.	Holing.	Filling Holes.	Planting and Shading.						
1st												
2nd												
3rd												
4th												
5th												
6th												
7th												
8th												
9th												
10th												
11th												
12th												
13th												
14th												
15th												
16th												
17th												
18th												
19th												
20th												
21st												
22nd												
23rd												
24th												
25th												
26th												
27th												
28th												
29th												

m No. 12.

Code para. 78.

for the Month of .... 188 .

Roads.	Cattle Keepers.	House Coolies.	Errand Coolie. Porterage.	Collecting Moss.	Mossing.	Collecting Bark.	Drying Bark.	Packing Bark.		DAILY TOTALS.					
										1	2	3	4	5	6

.... Estate. **DAILY JOUR**

Date.	Nurseries.	WORKING CHARGES.					Turning Soil.	Manuring.	BUILDINGS.		Weeding.
		Underwooding	Lining.	Holing.	Filling Holes.	Planting and Shading.					
1st											
2nd											
3rd											
4th											
5th											
6th											
7th											
8th											
9th											
10th											
11th											
12th											
13th											
14th											
15th											
16th											
17th											
18th											
19th											
20th											
21st											
22nd											
23rd											
24th											
25th											
26th											
27th											
28th											
29th											

for the Month of ………………………… 188 .

Roads.	Cattle Keepers.	House Coolies.	Errand Coolie.	Porterage.	Collecting Moss.	Mossing.	Collecting Bark.	Drying Bark.	Packing Bark.		DAILY TOTALS.					
											1	2	3	4	5	6

Form No. 13 | Code para. 80.

Permanent Advance Register or Cash Book.

Month and Date. மாதம் தேதி.	Items. பாபுகள்.	Receipts வரவு.	Disbursements. சிலவு.
			12
	16		

Month and date. மாதம் தேதி.	Items. பாபுகள்.	Receipts. வரவு.	Disbursements. செலவு.

Month and Date. மாதம் தேதி.	Items. பாபுகள்.	Receipts வரவு.	Disbursements. செலவு.

Month and date. மாதம் தேதி.	Items. பாபுகள்.	Receipts. வரவு.	Disbursements. செலவு.

24
Rev 575/11/86.

Code para. 99. 1

Form No. 14

131

Day Book for 188

Month and Date	Particulars	Amount	Total	Total for the day.
		Rs As P	Rs As P	Rs As P

77

23
Rev: 5/6-7/86

NOTES.

1. The Nominal Muster Roll is the initial record of the labor employed each day on a work, and must be written up daily, by the subordinate deputed for the purpose, each morning before the laborers begin work.

2. In opening the Nominal Muster Roll, the work-people should be mustered in order and their names taken down according to their classes, and rates of wages, the names of the higher paid workmen being entered first and so on in succession down to the lowest class; a little space should be left after each group of names, to provide for the entry of the names of additional work-people who may be engaged before the close of the period for which the Muster Roll is kept.

3. The presence or absence of each laborer will be denoted each day by the insertion of the letters, "P" or "A" as the case may be, against his name; the sum of the figures brought out in the column "Total" will represent the total No. of days each laborer has been present, and this total multiplied by the "Rate," gives the "Amount" of wages for the period of the Muster Roll.

4. Fines and stoppages, if any, being deducted from the "Amount" of wages, give the "Balance Due" and payable to each laborer.

5. The Muster Roll should be closed immediately after the close of ~~the ten days or other~~ period for which it is kept, and the laborers paid as soon after as possible.

6. The paying officer will make the disbursements in presence of at least two witnesses, note the date of the payment; and enter his initials opposite the name of each laborer paid; the certificate at foot of the Nominal Muster Roll, and the signature of the witnesses will then be attached as provided for in the form.

7. The names of laborers who are absent and have not been paid, will be transferred to the Register of Arrears, Part II, and the amount so transferred will be deducted from the Grand Total of the "Balance Due" so as to bring out the "Balance paid" according to the Muster Roll.

8. The Register of Arrears, Part II, also shows the arrears of previous Muster Rolls brought forward; any payments made on account of these arrears should be noted in the column "Amount paid," and the date of payment in the column "When paid;" the total of the column "Amount paid" should be added in Part I to the "Balance paid" referred to in para. 7, above, and this will bring out the "Total Payments" to be entered in the Paying Officer's account, in support of which this Muster Roll will be the voucher.

9. All wages not claimed in three months will, as a rule, be forfeited and go to credit of the work.

~~10. Part III of the Nominal Roll is an extract, from the Measurement Book of the Officer in charge, of the work done by the labor employed. The quantity of the work turned out during the period should be compared with the cost of the labor employed, so as to afford satisfactory evidence that the out-turn of the work gives a sufficient return for the money spent. Any marked deficiency in this respect should be suitably noticed by the paying officer by fine or otherwise as may appear necessary.~~

Botanical Dept. Form No. ~~6~~ 16.

Code paras. 100 & 106.

133

~~D~~—

~~C~~—

~~T~~— Work.

Month— 188

Period—

~~Imprest-holders'~~-Voucher No.

~~Circle Voucher No.~~

Nominal Muster Roll of Daily Labor employed on the* ____________________

---

* Here enter name of work.

~~Sanctioned Estimate~~... { ~~Register No.~~
{ ~~Amount Rs.~~

22
Rev: 5/6-7/86.

Part I.—Nominal Muster Roll

Description.	No.	Names.	Days.																															Total.	Rate.			Amount.			Fines and Stoppages.			Balance due.			Date of Payment.	Signature of Payee.	Initials Paying Officer and Remarks.
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			

Part I.—Nominal Muster Roll.

Description.	No.	Names.	~~Mates~~ Wages	Days.																															Total.	Rate.			Amount.			Fines and Stoppages.			Balance due.			Date of Payment.	Signature of Payee.	Initials of Paying Officer and Remarks.
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			

Grand Total of this Muster Roll ... ...

Deduct payments not made, as per details transferred to Register of Arrears, Part II ... ...

Balance paid...

Add arrears of previous Muster Roll now paid off, as per details of Register of Arrears, Part II ... ...

Total payments...

98

Certified that the above payments have been made by me in person and in the presence of the witnesses herein signed, read, and explained.

Signature of the Witnesses.

Signature

Rank of Paying Officer

Station

Dated 188

Part II.—Register of Arrears of Wages due to Work-people.

Month and period to which the Arrears relate.	Serial No. as per Nominal Muster Roll.	Names.	Amount due.			Amount paid.			When paid.
			Rs.	A.	P.	Rs.	A.	P.	
Arrears of previous Muster Rolls...									

Month and period to which the Arrears relate.	Serial No. as per Nominal Muster Roll.	Names.	Amount due.			Amount paid.			When paid.
			Rs.	A.	P.	Rs.	A.	P.	
Add Arrears as per this Muster Roll.									
		Totals							
Deduct amount paid from amount due.									
Balance—Arrears carried to next Nominal Muster Roll.									

Note.—All wages not claimed in three months will, as a rule, be forfeited and go to credit of the work.

39

Signature of Paying Officer.

21

Rev: 5-15-7/86

Monthly

Form No. 16.

Vide para. 102.

Daily classified list of Receipts of the Government Botanical Gardens for the month of 188

139

Date	Particulars	Fruit Trees		Timber and Ornamental Trees		Shrubs, Flowers and other Medicinal Plants		Vegetable Flower and other Seeds		Bouquets and Cut-flowers		Sunday Receipts			Grand Total
		Number of Plants	Value	Number of Plants	Value	Number of Plants	Value	Number of Packets	Value	Number of Bouquets and cut-flowers	Value	Fuel	Packing charges &c.	Total	

101

20
Rev. 5757/86.

Code para. 102

Form No 17

Monthly classified list of Expenditure of the Government Botanical Gardens & Parks for the months of 188.

Heads	Budget Estimate	Salaries and Establishment	Working Charges		Miscellaneous								
			Fixed Coolies	Temporary Coolies	Herbarium	Repair of Buildings	Labelling	Contingencies	Vegetable products of other Countries – Purchase of Seeds	Total	Up to end of last month	Total	Remitted to Treasury

28 x 1.5

102

Form No. 18 Code para. 107

Government Cinchona Estate
Daily report for the 188

Description of Work.	Class of Coolies								Amount	
	I @ annas	II @ annas	III @ annas	IV @ annas	V @ annas	VI @ annas	Total ~~During the date~~ This day	Total up to date	~~During to date~~ This day Rs As P	up to date Rs As P
Propagation 9	3									
Nurseries										
Collecting Seed										
Working Charges										
Under-wooding & felling										
Lining										
Pitting										
Filling holes										
Reservation pits										
Planting & Shading										
Collecting ferns &c										
Weeding										
Roads										
Drains										
Bridges										
House coolies										
Porterage										
Manure										
Manuring										
Cattle keepers										
Grass cutters.										
Crop										
Collecting Bark										
Drying Bark										
Packing Bark										
Sorting Bark										
Collecting grass										
—do— fuel										
Pruning										
Buildings										
Bungalows										
Lines. (Brick)										
Lines (Mud)										
Preparing stones.										
Total										

Watchers Maistries Carpenters. Blacksmith Cartmen	Weather Rainfall Inches

Bills including Toll fees &c.

Supt.

Sub. Overseer.

Form No. 19.

Code para. 110.

No. 3.

115

Estate. *JOURNAL for the Month of* .... 188 .

DESCRIPTION OF WORK.				CLASS OF COOLIES.						Number of Coolies.	Amount.			Month's Total.			Brought from last month.			TOTAL.		
GENERAL HEAD.	Budget Grant.	MINOR HEAD.	Allotment.	1st	2nd	3rd	4th	5th	6th													
											Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*

38 X 45

104

No. 3.

Estate. *JOURNAL for the Month of* 188 .

DESCRIPTION OF WORK.				CLASS OF COOLIES.						Number of Coolies.	Amount.			Month's Total.			Brought from last month.			TOTAL.		
GENERAL HEAD.	Budget Grant.	MINOR HEAD.	Allotment.	1st	2nd	3rd	4th	5th	6th		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

Form No 20

Code para: 114.

Ledger or Advance Account

Month and Date	Particulars of advances made	Amount			Month and Date	Particulars of repayments made	Amount		
		Rs	As	P			Rs	As	

105

17
Kev. 5759/16

Code para. 114.

Form No. 21

Abstract account of Ledger of Estates for 188

Month and Date		Advances made	Amount			Month and Date		Recoveries effected	Amount		
			Rs.	a.	P.				Rs.	a.	P.

Code para. 114.

Form No. 22

List of Advances made during the 15| 188

Month and Date	Particulars	Amount.		
		Rs.	A.	P.

107

Station

Date.

Signature

Designation

15
Rev 5/5/81

Code para. 114.

Form No. 23

List of Advances recovered during the 188 .

Month and Date	Particulars	Amount Rs	As	P

109

114
[Cv. 6754]/81

Form No. 24./ A.p. Copies

Code para. 116.

A

Statement showing the Total yield of the Government Chinchona Plantations, Nilgiris, for the month of 188 .

1	2	3 BARK.														4	5 Propagation.		
Name of Plantation.	Species of Produce.	*a* Under-stripping and mossing system.			*b* Uprooting.			*c* Coppicing.			*d* Scraping.			Total quantity of Green Bark collected during the month.	Quantity when dry.	Seed.	*a* Plants.	*b* Seedlings	*c* Rooted cuttings.
		No. of Plots.	No. of trees decorticated.	Outturn of Green Bark lbs.	No. of Plots.	No. of trees decorticated.	Outturns of Green Bark lbs.	No. of Plots.	No. of trees decorticated.	Outturns of Green Bark lbs.	No. of Plots	No. of trees decorticated.	Outturns of Green Bark lbs.			lbs.	No.	No.	No.
7	7			109															

511 x 83

D

Statement showing the Inspection tour of the Officers in charge of the Government Chinchona Plantations, Nilgiris, for the month of 188 .

Month and Date.	Places Travelled. From	Places Travelled. To	Marches.	Halts.	Object of Journey.
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					

13
Rev 5757/86

Station..

Dated 188

Form No 25. Code para. 11

Stock Book of the

159

Date of receipt	Name of article with description	No. of pieces	Cost Rs. as. P.	Initials	Date of disposal	Value realised Rs. as. P.	Initial
5	7½"	4	5 / 4	4	5	4	5

This form should be ruled on ordinary foolscap.

5½ x 8¾

Codapura. 130.

Form No. 26

Botanical Department
Madras

Name of File — Supply of Bark to medical Depôts

Case No. 3 of 1883-84

Subject

Sale of Dodabetta cinchona Bark

No. 320 — Indent from the Principal Medical StoreKeeper, Madras for 1000 lbs Crown Bark

No. 350 — Memo to Head Overseer to Send the cinchona Bark.

1141

11
Kew: 575 7/86.

~~Form No. 28.~~ 27 Code para. 132.

Register of Cases for the year 188 - 188

1883

Number of Case	Name of File	Subject of Case	Date of close of case.
	115		

~~Form No. 26.~~ 27 Code para. 132.

Register of Cases for the year 188-188

183

Number of Case	Name of File	Subject of Case	Date of close of case.
	115		

167

Forward.

Form No. 28.

Code para. 134.

165

REGISTER OF PAPERS RECEIVED.

Register Number.	Case Number.	From whom.	Number of Enclosures.	Date of Letter, &c.	Date of RECEIPT		Subject.	Reference. Back.	Reference. Forward.
3	2	(	2	3 1	4 1	2	6	1 2 1	1 2 1

N6

&c.

Numb Enclos

To whom.

10
Kew 5757/86.

Form No. 29.

REGISTER OF PAPERS DESPATCHED.

To whom.	Number of Enclosures.	Date of Letter, &c.	Date of Despatch.	Subject.	Reference.	
					Back.	Forward.
						167

Code para. 135.

Form No 30

Register of Books/Maps with their distribution from the office of

during 188 - 8

169

Date of receipt	Whence received	Title, designation or Description	Number of Copies received	How disposed of		Total Number disposed of	Remarks
				Wood	Hooker		

7
Ken 5-15-7/86

Form No. 31

Code para. 137

Statement showing the stock of Stationery at the beginning of the year,— that received and issued during the year and the balance at its close.

Articles	Balance on hand on 1st April	Received during the year	Issued during the year	Balance as per accounts	Actual Balance as verified by Stock taking	More	Less	Explanation as to Cause of difference

Cuddapah. 146.

Form No 32.

Half Sheet.

Statement of reference and Communication addressed to/by the Head office which remain unanswered for the month of 188

173

Consecutive Number	Number of Letter	Date of Letter	Subject	Remarks
7	7	7	14	/
			13	

Rev. 575/6 / 18

Codapura. 147.

Form No. 33

Botanical Department
Madras

Report of transfer of charge of the ~~Naduvattam~~ ~~Cinchona~~ office from ~~head overseer~~, on the afternoon of this day of 188.

I received the Sum of Rs the cash balance as shown by the cash book on this date

1 I have examined all the office books and found them posted up to date

2. I have received the needful Vouchers belonging to the accounts of the current month, and have made myself acquainted with all outstandings and liabilities on account of the Department.

3. I have examined the live and dead stock as well as the books, office records and office furniture at office and have examined the Tool register which I have found posted up to date.

4 — I have also received a list of plans of Estates and of Drying and Packing sheds and other Buildings.

Countersigned

~~Head Overseer~~
Relieving Officer

~~Head Overseer~~
Relieved Officer

14
Rev. 8-15

R1

20. 8. 86

177

FROM CIRCULATION

WITH

REMARKS.

Refer to the record ... now in ... 24/11

, REVENUE.

MADRAS.

ARTMENT.

READ—the following letter from L. R. BURROWS, Esq., Collector of Nílgiris, to the Secretary to Government, Revenue Department, dated Ootacamund, 28th June 1886, No. 39:—

I have the honor to submit draft of the Botanical Department Code with an index of the forms and the forms themselves. The code has been compiled by the Treasury Deputy Collector, Mr. C. E. Plunkett, in accordance with the Order of Government, dated 4th July 1885, No. 787, Revenue.

2. Mr. Plunkett has followed the Forest Code as regards arrangement, and the draft may be said to be an adaptation of that code to the requirements of the department under the Government Botanist.

3. Mr. Plunkett informs me that the draft has been very carefully examined by the Government Botanist, who has furnished many suggestions and made many corrections in the work during its progress. It is believed that the draft now submitted is in accordance with Mr. Lawson's wishes.

4. Subsequent to the completion and despatch of the draft to the Collector for submission to Government, Mr. Plunkett has received the following from Mr. Lawson for embodiment in the code. If approved by Government, it should be inserted in section 2 of the code:—

"In addition to the above fixed charges of the Director, he will visit such portions of the Presidency the flora of which is imperfectly known, with a view of elucidating the characteristics of such territories and of collecting specimens for the completion of the Government Herbarium."

5. The work has involved a considerable amount of extra labor, and if it should be found to supply the want which the Government finds to exist in the Botanical Department, I trust that Government will be pleased to consider whether Mr. Plunkett's services may not be rewarded with a substantial mark of approval in the form of an honorarium.

6. Referring to paragraph 2 of the order of Government above quoted, I beg to state that the Assistant Accountant-General has, for some time past, been in the habit of visiting this station annually for the purpose of auditing the Special Fund accounts and the Local Fund accounts. An officer of superior grade is also annually deputed by the Accountant-General to audit the Lawrence Asylum accounts. Either of these officers might very well be entrusted with the audit of the Botanical Department head office accounts. But if the Government would prefer that the Treasury Deputy Collector should make the annual audit, arrangements could be made accordingly by the Collector.

ENCLOSURES.

Letter from C. E. PLUNKETT, Esq., Treasury Deputy Collector, to the Collector of the Nílgiris, dated Ootacamund, 23rd June 1886, No. 1510-C.

With reference to your endorsement, dated 17th July 1885, on copy of G.O., Revenue, dated 4th idem, No. 787, I have the honor herewith to submit the departmental code for the Botanical Department I am required by Government in the order in question to draw up.

2. With regard to the annual audit of the accounts of the Director's head office at Ootacamund by the Treasury Deputy Collector, I beg to state that if you, as the Collector, have no objection and can arrange for the Deputy Collector's work in your own office, there will certainly be no difficulty in carrying out an arrangement of the kind. In rule 122 of the accompanying draft code, I have provided that such an audit must be made. Having had no experience as yet I cannot state how long the work will occupy, but I presume a week, if so much, ought to be ample.

3. The accompanying draft code has had the advantage of the Director Mr. Lawson's remarks and experience, and I believe has his approval. I am also indebted to his Manager, Mr. Donald Campbell, for much valuable help, but for which I should probably not have been able to bring the work to what I trust may be regarded a successful conclusion.

4. With regard to the delay it is perhaps almost unnecessary for me to explain how fully I am occupied with my duties proper in this office as you are yourself well aware of that. Moreover, the Botanical Department being one with which I was not acquainted, I had first to master its details and requirements, then to study the Forest Department Code and see how far its rules would suit, and after that to frame rules based on the lines of the latter code for the department for which a code was required.

Enclosure
5.12

Nilgiri Collectors office
Ootacamund 23rd June 86

(8)

From

C. E. Plunkett Esq
Treasury Dy Collector

$\frac{G}{25.6.86}$

To

L. R. Burrows Esq CS.
Collector of the Nilgiris

Sir

With reference to your Endorsement dated 17th July 1885 on copy of G.O Revenue, dated 4th idem, No. 787, I have the honor herewith to submit the departmental Code for the Botanical Department, I am required by Government in the order in question to draw up.

2. With regard to the annual audit of the accounts of the Directors Head office at Ootacamund by the Treasury Deputy Collector, I beg to state that if you, as the Collector, have no objection and can arrange for the Deputy Collectors work in your own office there will certainly be no difficulty in carrying out an arrangement of the Kind. In

rule 122 of the accompanying draft Code: I have provided that such an audit must be made. Having had no experience as yet I cannot state how long the work will occupy, but I presume a week, if so much, ought to be ample.

3. The accompanying draft code has had the advantage of the Director Mr. Lawson's remarks and experience, and I believe has his approval. I am also indebted to his Manager Mr. Donald Campbell, for much valuable help, but for which I should probably not have been able to bring the work to what I trust may be regarded a successful conclusion.

4. With regard to the delay it is perhaps almost unnecessary for me to explain how fully I am occupied with my duties proper in this office as you are yourself well aware of that. Moreover the Botanical Department being one with which I was not acquainted I had first to master its details and requirements, then to study the Forest Department code and see how far its rules would suit, and after that to frame rules based on the lines of the latter code for the Department for which a code was required.

I have the honor to be
Sir
Your Most Obedient Servant
E R Plunkett
Treasury Dy Collector

No. 39.

Nilgiri Collector's Office,
Ootacamund, 28th June 1886.

GOVERNMENT OF MADRAS
29 JUN 86
REVENUE DEPARTMENT

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

To,
The Secretary to Government,
Revenue Department.

Sir,

I have the honour to submit Draft of the Botanical Department Code with an Index of the Forms and the forms themselves. The Code has been compiled by the Treasury Deputy Collector Mr. C. E. Plunkett in accordance with the order of Government dated 4th July 1885 No. 787 Revenue.

2. Mr. Plunkett has followed the

2 / Rev: 62/87.

2 / Rev. 1560/87.

1 / Rev: 5757/86.

the Forest Code as regards arrangement, and the draft may be said to be an adaptation of that Code to the requirements of the Department under the Government Botanist.

3. Mr Plunkett informs me that the draft has been very carefully examined by the Government Botanist who has furnished many suggestions and made many corrections in the work during its progress. It is believed that the draft now submitted is in accordance with Mr Lawson's wishes.—

4. Subsequent to the completion and

and despatch of the draft to the Collector for submission to Government Mr Plunkett has received the following from Mr Lawson for embodiment in the Code. If approved by Government it should be inserted in section 2 of the Code.

"In addition to the above fixed charges of the Director, he will visit such portions of the Presidency the flora of which is imperfectly known, with a view of elucidating the characteristics of such territories and of collecting specimens for the completion of the Government Herbarium.—

5. The work has involved a considerable amount of extra

labour, and if it should be found to supply the want which the Government finds to exist in the Botanical Department, I trust that Government will be pleased to consider whether Mr Plunkett's services may not be rewarded with a substantial mark of approval in the form of an honorarium.

6. Referring to para 2 of the order of Government above quoted I beg to state that the Assistant Accountant General has for some time past been in the habit of visiting this Station annually for the purpose of auditing the Special Fund Accounts, and the Local Fund Accounts. An Officer of Superior Grade is also annually deputed by the Accountant General to audit the Lawrence Asylum Accounts. Either of these Officers might very well be entrusted with the Audit of the Botanical Department Head Office Accounts. But if the Government would prefer that the Treasury Deputy Collector should make the annual audit, arrangements could be made accordingly by the Collector.

I have the honor to be
Sir,
Your most obedient Servant

Collector

Copied

Exd

G 34-7-35 A 79

1886.

Revenue Department.

No. 5157.

From
The COLLECTOR,
NILGIRIS.

To
The SECRETARY
To GOVERNMENT,
REVENUE DEPARTMENT.

No. 39

Dated 28th
Despatched 29th June 1886
Received 29th

ENCLOSURE: 36.

SUBJECT.

Botanical Dept. Code.

Submitting to Govt. the Botanical Garden Code forms &ca prepared by Mr. C. E. Plunkett Treasury Deputy Collector

Rev. 763 10/8/

RP 5-7

REVENUE DEPARTMENT.

C. No. 5157 193

From The Collr. of Nilgiris

Dated 28th June 1886.

FOR ORDERS.

With his letter read above the Collector of Nilgiris submits a draft Code for the Botanical Dept. which has been prepared in ~~accordance~~ obedience ~~with~~ to the instructions contained in G.O. of 4th July /85. No. 787 Rev.

The following changes are suggested:–

Title: 'The Botanical and Cinchona Depts. Code' wd. be a more correct title than 'The Botanical Dept. Code'.

Section 4: might be omitted. The charge of the Director will be constantly changing. The Kalhati Garden has been abolished since the draft was drawn up.

Section 5: seems unnecessary.

Sec. 9: line 4 for them read him
" 5 " their " his

Please see Section 2.
It seems as well to leave the title as it is. If it is altered changes will be necessitated in several parts of the Code. It does not matter much what the work is called so long as it covers everything under the Director.

This might very well be expunged. It is of no use for the purposes of the Code.

This seems hardly necessary.

This is a typographical error & has been corrected.

Sec. 10: It wd. be better to except the Curator. He draws Rs 300 per mensem. The ~~[illegible]~~ section, too, as it stands wd. include the Govt. Quinologist. Submitted that these two be specially excepted.

This entirely should be done. The section has been altered in red ink

Sec. 11: After "establishments" in line 1, insert "other than labourers". Otherwise the sanction of Govt. wd. be required for the employment of coolies. In the last line for the words "e.g. they (sic) end in February of each year", which are ungrammatical and (somewhat) misleading, read "and in every case whether the budget grant be expended or not, the sanction lapses on the last day of Feby. of each year". The ~~[illegible]~~ reason for this is that the salaries for March fall due on April 1st, in the following fin. year. There is a similar provision in the Forest Code (sec. 9)

Corrected in red ink

Corrected

Sec. 17: Includes Quinologist and Curator who should be specially excepted.

Corrected

line 1: after may be ~~[illegible]~~ insert

This may be done by "& employing" in addition to subordinates & [illegible] "Menials" is [illegible]

for "subordinates"

fined and omit sec. 19 ~~195~~

Sec 20: For the first line substitute "The Curator and each officer of in independent charge of a garden or estate".

This would be better than the section as it stands

It is obviously desirable that the Overseer of e.g. the Calicut Garden (when it is established) shd. have the power given in the draft section to Estate Overseers.

line 3: for "pay" read per mensem

Corrected

Section 23: line 3, after and insert should.

Change the order of the second and third sentences of this sec.

Not necessary with the alterations made by me when going over the draft

Sec. 28: p. 16 A. I (d) for Bombay Medical Dept read Other Medical Depts.

Better add "(e) Supplied to ..." ~~(e) is~~ bark may be supplied to others than those ~~[illegible]~~

It wd. be well to add as (e) Supplied to Govt. Quinologist, for in a short time all bark will, it is hoped, be converted into febrifuge.

This will be met by the above

The particulars of working charges (Expenditure A. I (c)) seem too detailed. A cooly may be employed on ~~any one~~ more than one of the kinds of work mentioned therein in the same day, and difficulty will arise in debiting his wage. I understood from Mr Lawson that he was averse to so much detail. Submitted that he might be asked whether it wd. not be better to simplify this section.

Under the head of Crop no mention is made of auctioneer's charges. It has been the practice to deduct these from the sale proceeds and credit only the net amount, but this has now been forbidden.

Sections 36, 37 & 38 are unnecessary.

Sec 43: Antepenultimate para For "are those etc" read "are the totals of those for" and omit the words "when added together".

In secs 40, 42, 43, 50, & 53 for regular estimate read revised estimates

FOR ORDERS.

The form is no doubt Mr. Lawson's own: it seems as well to leave it as it is and not to have any more correspondence.

Another head might be added (c) Sale of.

G.O. of 18th January 1886 No 347.

It seems as well to retain them though the information which they give is to be found under section 28. The ~~manual~~ code is meant for the use of officers who are not likely to have a genius for accts.

Corrected

The improper use of the term "regular" for "revised" estimate has been corrected throughout the code.

GOVERNMENT OF MADRAS REVENUE DEPARTMENT

There seems to be no objection to allowing it to stand.

~~Corrected~~
The section has been corrected throughout.

It is not clear what the last two lines of this section mean. Mr. Hewlett ~~should~~ has inserted by Do.

Corrected.

These words may be struck out: they are not necessary.

Corrected

It is quite unnecessary to provide in the code that peons carrying money should be armed.

Corrected

Do.

There is no Treasury on the Nilgheries but there is no harm in adding the word [illegible]

Sec. 45: is unnecessary.

Sec. 53: line 3, for past read previous ~~years~~

line 4: omit "past & respective"

Section 61 After "Treasury" insert "will be entered"

Section 72: omit "by each Supt. or by the Curator."

These words are unnecessary but if they are retained the Govt. Quinologist's named shd. be added.

Section 75: For have read leave.

Section 79: Omit the words "and the peons .... gun or pistol."

~~Sections 84 and 91 are slightly conflicting. The difficulty can be met by substituting for the words "nor to other cases which do" (line 3 sec8) the words "the ~~value~~ cost of which does".~~

Section 98: For "gardens in which" read "Botanical Dept; in this"

Section 101: For "Curator" read "the officer in charge"

Sec. 105: after "bank" (line 2) insert "or treasury"

These sections will apply to distant gardens as well as to those at Ootacamund.

Sec 128: 'Quarter margin size' does not clearly express what I believe is meant, viz. that papers are to be folded in four from top to bottom instead of from side to side

Sec 129: line 5. 'Government' is not a good illustration. "Sales" wd. be better.

Sec 134: The numbers should commence with the Calendar and not with the Financial year.

Sec. 148: Omit "at-the-time"

It is submitted that the draft Code may be forwarded to the Acct. Genl. for remarks, a list of the corrections and alterations approved by Govt. being also sent.

Mr Burrows recommends that Mr Plunkett who compiled the draft Code shd. be given an honorarium. It is

This is what is probably meant: Quarter margin being a margin when writing or printing of 1/4 of the sheet. This would be of no use for folding papers for record. It would be as well to fold all record half margin.

Corrected

There is nothing to prevent the use of the financial year though the present rule is to keep record by the calendar year. It is a question whether the former would not be the better arrangement but until this is adopted the dates had better be kept in the usual method

Corrected

It is suggested that this might be done

It is submitted that this suggestion may be favourably considered. Mr Plunkett has evidently taken a great deal of trouble with the draft which is a long one and he has on the whole evolved a satisfactory Code.

This may be done: if the Acct. Genl. agrees to the Collr's proposals Section 122 will have to be altered

There seems to be no necessity for it. 8/11.

A clean proof of the Code is submitted together with the proof which was corrected by the Secretary and if orders are passed upon the points alluded to in this note the Code may issue without being recirculated. It appears useless to try to touch it up any further.

Dispose of this as suggested by the Secretary. Give Mr Plunkett a honorarium [illegible] 20/11

submitted that an honorarium of Rs100 might be granted.

Para 6 of the Collector's letter might be referred to the Acct. Genl. for his opinion.

It is submitted that the addition of the clause given in para 4 of the current is unnecessary. ~~They~~ It relates to sec 4, not to sec 2 as stated by the Collector; it has been suggested above that sec 4 shd. be omitted.

HAS
27.10

P.S. The delay in the disposal of this current is due (1) to the time taken in printing it, and (2) then to my having postponed writing the above note until I had discussed the points raised therein with Mr Lawson. He said he wd. be in Madras on Sept 25 but he did not come. It was thought undesirable to delay the paper longer on the doubtful chance that Mr Lawson wd. visit Madras shortly.

HAS

Draft Code
for the
Auctions & [illegible]
Dept.

Rev. G.O. No. 7200 d/ 29-11-86
G.O. No. 696 d/ 19/7.

Hon'ble Mr Master.
Hon'ble Mr Webster.

C. 19-11-86.
R. 23-11-86.

REVENUE DEPARTMENT.

201

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read C. No 5757.

Mis G.O No 7200 d/ 29th Novr 1886

The original draft code together with a copy of the same as altered by Govt will be forwarded to the Accountant General for remarks. He is also requested to offer his opinion on the suggestion of the Collector of Nilgiris in para 6 of his letter.

2. The Govt ~~do not~~ consider that the addition proposed in para 4 is unnecessary.

29.11

29.11

Note — The grant of the [illegible] may be mentioned in the final G.O on this subject

To
The Acct General
with C no: 5757 and
the original & ~~printed~~ revised
copies of the Code ~~may~~ to be
returned.

Copy to the Collector of Nilgiris

Desp. 1-12-86

[illegible]
[illegible]
4.2-20'

7.c.20 1560/85 698 9-7-87

7200
29-11-81