M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1857 Press Mis.

Dated 20-7- 1926.

Not to be folded or roughly handled

Read the following papers :—

No. 491. From the Collector of Coimbatore, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Ootacamund, 22nd June 1866, No. 54.

1. Referring to the Proceedings of Government, Revenue Department, and their Order thereon, dated 26th March 1866, No. 730, I beg to inform you that Mr. Hannyngton was called on to audit Lieutenant Nichol's accounts in connection with the Neddiwattam Chinchona Plantation, of which he has been in charge for some time past, as Assistant Superintendent. Mr. Hannyngton's original letter with the marginally* noted enclosures is forwarded for the information of Government. He has been unable to come to any satisfactory conclusion, regarding the accounts, and I confess that my endeavours to do so have been equally unsuccessful.

* Packet No. 1, containing an Account Book and Receipts numbered from 1 to 8.
Packet No. 2, containing a statement of accounts audited by Messrs. O'Shaughnessy and Dawson.
2nd. Lieutenant Nichol's accounts sent in on April 19th.
3rd. A letter from Mr. McIvor objecting to certain charges in the above accounts and forwarding a revised account.
Packet No. 3. containing Lieutenant Nichol's account as made out by him on May 25th, with letter of the same date.
Packet No. 4, Memorandum of Lieutenant Nichol's accounts.

2. The accounts to be audited extend from August 1864 to February 1866, a period of no less than twenty-two months.

3. Lieutenant Nichol produced two statements of accounts A. and B., embracing this period. Statement A. extending from August 1864 to December 1865, shews a balance against Lieutenant Nichol of Rupees 604-3-6; Statement B., embracing the months of January, February, and March 1866, exhibits a sum of Rupees 512-5-0 in favor of Lieutenant Nichol. For the twenty-two months Lieutenant Nichol and Mr. McIvor's accounts stand as follows :—

(Fractions of Rupees are excluded.)

	Dr.	Cr.
Lieutenant Nichol	5,842	5,842
Mr. McIvor	6,183	3,689

Shewing a balance of Rupees 2,494 still unaccounted for by Lieutenant Nichol; of this balance Rupees 886 are due for tools supplied to Lieutenant Nichol. They are most probably on the Estate, and therefore giving him credit for their value there still remains a balance of Rupees 1,608, according to Mr. McIvor's account, due by him. Most of the items contained in Statements A. and B., sent by Lieutenant Nichol, are disputed by Mr. McIvor, and as Lieutenant Nichol is unable to produce detailed vouchers for some items, and no vouchers at all for others, (*vide* his letter in packet No. 3,) it is difficult to arrive at a satisfactory conclusion regarding them. I believe that Messrs. O'Shaughnessy and Dawson, with Mr. McIvor's sanction, audited Lieutenant Nichol's accounts up to December 1865; but if any credit is to be placed in Mr McIvor's remarks in his letter, dated the 3rd ultimo, No. 2, to Mr. Hannyngton, their audit must have been of a very perfunctory kind. In paragraph 3 of the said letter, when writing of one of the items, he says that he is called on to pass a charge of Rupees 643, whilst the value of the

work performed amounts to Rupees 92-8-0 only. How this could have happened it is difficult to imagine, unless Messrs. O'Shaughnessy and Dawson simply looked to the vouchers placed before them without ascertaining whether the work alluded to had been done. Considering the lengthened period over which the accounts extend from August 1864 to March 1866, the general want of vouchers for the expenditure incurred, the unsatisfactory nature of the vouchers produced, and the extraordinary manner in which the accounts seem to have been kept, if it can really be said that they have been kept, I confess that it seems useless to expect to be able to arrive at any satisfactory conclusion regarding the expenditure. I should therefore recommend that Mr. McIvor be directed to draw up a statement, after examination of work done on the Nediwattam Plantation, and consultation with Mr. C. R. Dawson now in charge of the said plantation, for submission to Government, on consideration of which the case may be finally disposed of.

4. Lieutenant Nichol is an Invalid Officer of limited means, and if held responsible for money not satisfactorily accounted for, he would be unable, I fear, to make it good, as no security, I believe, was taken from him on his assuming charge of the Plantation.

No. 492. From the Collector of Coimbatore, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Coimbatore, 30th June 1866, No. 57.

With reference to my letter of the 22nd instant, No. 54, I beg to forward the marginally* noted letter, with enclosure, for the information of Government.

* From J. C. Hannyngton, Esq., Special Assistant Collector of Ootacamund, dated 29th June 1866.

No. 492A. From Lieutenant G. NICHOL, Bombay Invalid Establishment, to the Secretary to Government, Revenue Department, Madras, dated Ootacamund, 4th April 1866.

1. I have the honor to acknowledge the receipt of your communication of the 26th ultimo, Nos. 414, 415, 416, of the Proceedings of the Madras Government, (last evening) in compliance with which I have this day lodged in the Office of the Special Assistant Collector, all the books I had belonging to Government; but I wish to be allowed to retain such papers as will be necessary for me to support my position.

2. As I had previously to the receipt of your communication again addressed the Chief Secretary to Government, I now have the honor of enclosing you a copy of my letter.

No. 492B. From Lieutenant G. NICHOL, Bombay Invalids, to the Acting Chief Secretary to Government, Madras, dated Chittoor, 16th July 1866.

I have the honor to request you will be good enough to let me know the decision of Government on the report furnished by Mr. Hannyngton, with respect to my accounts with the Neddiwattam Estates, that I may be enabled to recover the sum due me previous to my departure for Europe on Medical Certificate.

Proceedings of the Madras Government, Revenue Department,
20th July 1866.

No. 492C. ORDER THEREON, 20th July 1866, No. 1,855.

Miscellaneous.

1. The state of things reported in the above papers is very unsatisfactory, and Mr. McIvor is greatly to blame for allowing the accounts of any of his subordinates to be kept in so inefficient a manner, but under the circumstances stated by the Collector and Mr. Hannyngton, it appears to Government that the audit made by Messrs. O'Shaughnessy and Dawson of the accounts to the end of 1865 must be accepted, for the Government find nothing to support Mr. McIvor's assertion in his letter of 3rd May that "they admitted unvouched charges on a supposition that vouchers "for a portion or the whole of the balance unaccounted for may be yet forthcoming."

2. So far as the Government see, Messrs. O'Shaughnessy and Dawson admitted only vouched charges, and merely stated their opinion that from the difficulty experienced in finding the vouchers which supported the admitted items, it seemed not improbable that vouchers for a portion, if not the whole of the unadmitted charges, might yet be forthcoming, a supposition which the facts of the case seem certainly to have warranted.

3. Accepting then this settlement of accounts to the end of 1865, and giving Lieutenant Nichol credit for his pay for February and March, which it would seem has not been disbursed, Mr. Hannyngton finds a balance in Lieutenant Nichol's favor of Rupees 320-5-6, at the close of the account, which sum the Government desire may be paid, in full and final adjustment.

(Not March only as stated in Mr. Hannyngton's letter apparently by a clerical omission.)

4. They see nothing to be gained by calling on Mr. McIvor to prepare a statement of the value of work done on the plantation. It is far too late now to expect any satisfactory result from such a measure.

5. Mr. McIvor will be directed to submit a report to Government of the arrangements maintained by him for checking the expenditure of Government funds by his subordinates, shewing the dates up to which the accounts of the several plantations have been passed, and what unaccounted balance is outstanding against each of his subordinate entrusted with the expenditure of funds.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

To the Collector Coimbatore.
,, the Superintendent Government Chinchona Plantations.

Exd. S. T. Augustin.

and I shall be responsible for
money not satisfactorily accounted
for, he would be unable, I fear,
to make it good. as no
security, I believe, was taken
from him on his assuming
charge of the plantation.

I have the honour to be
Sir
Your most obt servant

Grant
Collector

No 310.

Ootacamund
15th June 1866

From J. C. Hannyngton Esquire
Asst Collector
Ootacamund

To
F. Grant Esquire Collector of
Sir, Coimbatore

I regret much that such a delay has occurred in returning answer to your letter of 11th April 1866 No 123 - directing me to audit Lieutenant Nichol's account but this delay was unavoidable owing at first to the difficulty of obtaining any accounts whatever to audit. Secondly as you are aware by an attempt to elucidate the accounts audited by Messrs O'Shaunessy and Dawson and Cashier for a few days only my being engaged in demarcation of lands on the Koondahs at the time Lieutenant Nichol sent in his final statement.

We endeavour to make examination of the accounts extending from August 1864 to January 1866 appear to be hopeless. In fact in Lieutenant Nichols letter (enclosed) he states that he is unable to go into the details of the first item in the account owing to some of the vouchers having been disposed, others handed back to the parties who paid the monies due by them.

These accounts were however apparently audited by Messrs O'Shaunessy and Dawson who were I believe accepted by Mr Grant and Lieutenant Nichols mutually as examiners of the accounts and a statement is made out by them dated January 9 1866 which

Rec'd 23 July 1866

which is also signed and apparently to accepted by the acting Pay-Clerk I. E. Arrangements

Whether this Statement is to be accepted it is not for me to determine, but it is to be presumed that the Gentleman who made the accumulation of the accounts examined them with due care and it is certainly as reliable a statement as from the present state of the accounts it is possible to procure.

I confess my utter inability to audit the Statement — and I therefore perforce take it as the basis of my examination. — From this account it would appear that the amount to be accounted for by Lieutenant Nicholl on the 9th January is Rs 604-3-6 and nothing to his account vouchers is found for the advances made to him in February of Rs 110 & Rs 120 making a total to be accounted for of Rupees 834.3.6 and I can find against this sum, receipts in Lieutenant Nicholl's favor for only Rs 904-9 to which if we add his pay for the month of March Rs 250 makes a total of Rs 1154-9 leaving a balance in his favor of Rs 320.5.6

Although I can find no receipts or Vouchers for Items 6-7 & 8 amounting to Rupees 189 15 6 yet I believe these Items will not be disputed by Mr Erskine, as I fancy the Articles for which they

If therefore the Account of Lieutenant Nicholl appear to me to be correct within two Rupees which I was then informed

expended

expended in the purchase of books for the Estate.

Mr Erskine divided the Correctness of Lieut. Nicholl's Cash Account by which the amount is credited (as entered in my Statement) by the Pay-Clerk in a Set of Account Books.

For a table of the accounts (as they may be termed) by that name are in the most extraordinary state of confusion

Lieutenant Nicholl does not appear to have had the slightest knowledge of how accounts should be kept and I consider that Mr Erskine as superintendent of the Estate cannot be held to be entirely blameless in having allowed the accounts to be thus kept by his Assistant, without a personal examination, for a period of nearly 18 months.

Whether Lieutenant Nicholl is responsible to Mr Erskine or to the Government is a question which of course I dare not enter upon, but you should consider from the very unsatisfactory nature of this report that I have not examined into the matter with due care. I request you will be good enough to place at the Books, Documents, and papers which were handed over by me to examine so that you may be personally satisfied of the difficulty of arriving at any conclusion on the Matter.

With regard to the form in which I have drawn up the Memorandum of Account I have made it as clear as possible, though whether it is correct

form

Com or not I am unable to say as I have
never been engaged in such a matter
before

I have the Honor to be
Sir
Your most obedient Servant

Asst Deputy Collector

1856 L 91

In a letter from the
Colonial Secretary Coimbatore
Dated 22d June 1866 No 54
Rec. 18th/66.
From The Special Assistant
Collector
To
The Acting
Coimbatore
Proc. 20th July 1866 No 491

Reporting the result
of the examination by
Lieut Nicholls according
to instructions with
Addressees
plantation.

Recd 24th July/66
No 491

Do

Ohy June 29th

My dear Grant

I forward a letter received by me yesterday from Mrs Nichol, which I am of course unable to answer Can you give her any satisfactory answer, as no doubt she must be anxious as I believe her husband is very unwell. You might forward the letter to Port stating for early instructions.

Yrs sincerely
Ramsay Bell

1886 Sept
Mrs Nichol
Thanks for letter
Will write
Nov 30 June 1886
1857

Thanks...
Mrs Nichol
Ebenezer Nichol
Matamata

Requests that
[illegible]
[illegible]
[illegible]
[illegible]
with [illegible]
Matamata

"Copy of Letter"

No. 18 of 1866.

To/ The Hon'ble A. J. Arbuthnot
Chief Secretary to Government
Madras.

Sir

I take the liberty of again respectfully requesting that you will do me the favor and the justice, of moving His Excellency in Council to order an investigation into a dispute which has arisen, between Mr. Mc. Ivor and myself regarding the accounts of the Nedderwattum Govt. Chinchelam, during the time they have been in my charge.

My object in again Soliciting Government to enquire into this matter, is not only to give me an opportunity, of clearing myself of the charges, which Mr. Mc. Ivor brings against me, but enable Government to correct abuses and irregularities, which may exist in the system which is in force, in the management of this Department of Government.

I am legally advised to place the matter in a Court of Law for enquiry, but I wait respectfully for the decision of Government, on my reference to them, on the subject.

I have the honor to be
Sir
Your most obedient Servant
Geethaiah
Boundary Peon.

Nedderwattum G. C. Dist.
31st March 1866

"True Copy"
Geethaiah

Rev: 1957.

On H.M.S. only

T. G. Grant Esqr
Collector
Coimbatore

Ramnyphor
Pp. A. Coll.

H. Chintamanrao
Dilwar Chundur
Dy Collector

Rs 1/-

Stamp
Rs 1/-
Collector's Cancellation
of
the Collector's Office

Examined, found
duplicate & corr
from Register

Rec: 1940/66

No. 6

Pietermaritzburg, Natal
28th October, 1865.

Received this day from
Col. H. Bridges, Private Secretary to H.E. the
and in behalf of W. H. McKenzie
the Superintendent H.C. of the
Crown of Eight Pounds on account
Sum-thirty shillings, of Stamps for
the Natives, District.

£8 0.0.

R. Millin

Receipt on Stamped
Paper, Revenue Act,
4/ 1865

Col. 5 Dec. 1865 = 1 Stamp 5/

Received from the Trustees noted in the margin the sum of Rupees (80) Eighty Rupees being the sum of Dividend refunded by the Trustees thro' Messrs Forbes & Co. to the Estate.

Framjee Cowasjee	20
Hirjee	10
Framroze	30
Cowasjee	5
Dorab	15
Total Rs	80

Bombay 1st Dec. 1868

Rs 80

Dec. 1868

This is to Certify that I have received from the Marines on account of Capt. Nicholson (erb-4—) Seventeen and twenty dollars and cannot for only —

Gov. Sanders
Volunteers
12th June 1866

I attended and was my
Duty duties of Pay Clerk

No. 1844/68.

(6)

Bodleewattum 26th August 1864.

Received from Capt. Richard Assistant Supt. at Bodleewattum the sum of Rupees (174-15-) One hundred & seventy four Rupees & Fifteen Annas being the Amount of Capitation Tax for the Month of July 1864 as the Assessment of the Establishment for that Month has been made by me

Bodleewattum
26th Sept. 1864.

L. Abraham Moorey
Deputy Collector of Boy Tax

No 2.

Gudaluru

Received from Capt. Nichols Rupees Forty two
for Chunam delivered to the Meddiwallems
Plantations
Rs 42-0-0.

Witness
W. Moore
Storekeeper

No 1.

Capt. Sachs Agent Superv. Govt. Co. Plantations Sacketts Harbour

To Inspn Abbotts

1806

Febry. 1 Jobs Dr Bullocks @ 15/ 98 " "

Total Rupees 72 " "

Contant Recd

Abbotts

1 February 1806

Groceries

Capt Sechold
To Johnstlakemed & Co

1866				
Jany	30th	2	Account Books	1 | 4 | "
			Paper	1 | 4 | "
			66	
			Contents Received	
			Johnstlakemed & Co	

Goodlake
Jany 30th 1866

Capt Sechold
Goodlake Rhode Island

Feb 28 — 1866

Recd Payment

4

No 7

To Capt. Shubrick
Aptn Sept. Flag
&c &c &c

Sir, I beg to say that
I have received the
Cumberland &c
I have not yet
commenced both
Fortifications but hope
to commence from to-morrow
I should like to finish
them within 2 or 3 days.

I have the
honor to be
Your obt. Servt
Jno. McIntosh Blue

Nov. 1814

Capt. Shubrick

Nov 1814/15

New = 1844/60
4. 22d

Bros. 20 July 1846 4491
Sea letter granted
Collector of Newburyport
dated 22d June 1846
No 54.

No 2

Government Gardens
Ootacamund 23rd May 1866

From,

The Superintendent
Govt Cinchona Plantations
Ootacamund

To,

Lt G. Fraser &c &c
Special Assistant Collector
Ootacamund

Sir,

With reference to your communication under date the 19th Ultimo No 108, and my letter of the 24th Ult No 169, I have the honor to inform you, that I have not yet received the books removed by Lieut Nicholl from the Neddiverttum Cinchona Plantations, and as among others the advance book and fine book have been abstracted, I am in consequence unable definitely to make up the debit side of Lieut Nicholl's account, I therefore solicit the favor of your being good enough to cause Lieut Nicholl to supply in my account the deficiencies in this respect, as I am anxious that the accounts be adjusted without delay. With the exception of the two first items in the debit side and a small sum of money received by Lieut. Nicholl from Mr C Shaughnessy for doors, and the value of tools no delivered, the debit side of Lieut Nicholl's account is I believe correct.

2 I shall now proceed to state in detail my objection to pass the charges on the credit side of the account furnished by Lieut. Nicholl. Item No 2 namely Rs 781. 3. 6 is altogether inadmissable because I believe this item embraces even more than the total sum both advanced and paid on account of contract works by Lieut. Nicholl, and as the works were performed he repeats the charges. In item No 3

a contingent bill is furnished by Lieut. Nichol, (reiterating) the charge for the advances. This bill I received and passed at the time of its presentation, but on subsequently inspecting the work, I found that only 6 ⅝ Cawnies of land had been felled, instead of the 16 charged for, and also that the charges for baskets &c were enormously in excess of the number delivered. On pointing this out to Lieut. Nichol he promised to have the extra land be charged for completed, as well as the baskets &c finished [illegible] charged. But this promise with reference to felling the forest has never been fulfilled, although baskets have been subsequently furnished to nearly the value charged, consequently I will pass this voucher deducting therefrom the overcharge for felling.

With reference to item No 5 I am prepared to allow a loss of 2 per cent for wastage of grain, and if this loss was sustained it could only have taken place by great carelessness, as prior to Lieut Nichol taking charge of the grain store, we sustained no loss on account of wastage. The original account* as audited by Lieut. Nichol's friend Messrs O'Shaughnessy and Dawson on the 9th of January 1866 are herewith submitted for your information, and you will observe from the remark appended by these Gentlemen, that contrary to every rule of audit they admitted unvouched charges on a supposition "that vouchers for a portion or the whole of the balance unaccounted for may be yet forthcoming"

* to be returned

3 In the account submitted by Lieut. Nichol to yourself every item of which is also unvouched, you remark that item No 6 forms a repetition of a portion of the charge in item No 3 for felling, and baskets. In order to bring to your notice the recklessness of Lieut. Nichol in drawing up these charges, I would remark that the total value of land felled only amounted to Rs 92. 8. 0 for this felling Lieut. Nichol charges as a

portion of	item No 2	283. " "
"	item No 3	240 " "
"	item No 6	120. " "
	Rs	643 - - -

Thus I am called upon to pass a charge of Rs 643/ while the value of work performed only amounts to Rs 92. 8. " , should Lieut. Nichol dispute this fact, I request that the land may be measured and its true area ascertained by an independant party.

4. In item No 8 Lieut Nichol charges his Salary for March, this I cannot admit, because Lieut. Nichol was dismissed from the 1st of March for gross insubordination, and direct and positive refusal to obey [illegible], on receiving notice of his dismissal Lieut. Nichol recognised its correctness, by absenting himself from the plantation without permission.

5 The articles charged for in item No 10 must be delivered prior to being admitted, the same remarks refer to item No 15. In item No 14 there is an overcharge of Rs 60/.

I have the honor to be
Sir
Your most obedient Servt

[signature]

Supt. Govt Chin: Plantns

Statement A

To value of Coals supplied on Indian Charge
" Carbonates under Indian
" Jacobs Assembly account
" Coal allowances for Officers
" "
" "
" "

Rec'd 1824/66

Statement B.

Dublin 19th April 66

A Statement of the Government Clerkship accounts with the Rev. Edw. Lee

Date	Sums debited	£	s	d	Date	Sums Credited	£	s	d
April 1866.	On the examination of my accounts by Messrs O'Shaughnessy and Dawson a balance of £ thereon is due by me up to 1st February — and 22nd instalments of £10 each } and £20 more received —	604	3	6	1st July 1862 to 1st March	On the 22nd February an examination of accounts was made by Messrs Swaney Gill & Co (Clerk who allowed a further sum of	198	8	..
		230	..	..		£ Disbursements paid out by me (receipts sent in)	226	6	..
						£ Mr Lee's salary for February and March 1866. —	250	..	..
						£ Queen's Counties returned (Messrs Swaney's note sent in) —	9	10	..
						Contingencies, Stationery, Letter weights, Pen, Books and Ink)	101	7	6
						Expressing, ringing and coming from Inspector (contingent bill sent in)	66	..	..
						Part Standing warrant money not recovered from (remainder)	22	8	..
	On Balance in my favour	512	6	..		For two receipts of Messrs Swaney & Co's Clerk for monies recovered by them viz: 17£/15 & 30/. (receipts sent in)	264	15	..
						Monies advanced for Donkeys (Vouchers & receipts sent in)	100	..	..
						To Maddenah & Abbot's bill (sent in)	119	2	..
	Total Expenses	1336	8	6		Total Expenses	1336	8	6

Estimate
19th April 1866

E.E. Lee Archbold

Lieutenant H. Nichol in a/c Current with

Dr.

			Rs. As. P.	Rs. As. P.
	To value of outstanding advances received by Lieut. Nichol as per receipts noted below *		195 . .	
	" of Cumblies and Jackets received		176 10 .	
1864 Augt 26	" Cash advanced for the purchase of Baggy as p. receipt No 1		1544 8 6	
Septr 9th	" do do do	No 1A	230 7 .	
Novr 3d	" do do do	No 2	200 . .	
" 15th	" do do do	No 2A	220 6 .	
1865 April 5th	" do do do	No 3	1000 . .	
" 8th	" do do do	No 5	250 . .	
"	" do do do	No 6	225 . .	
1866 Febry 17th	" do do do	No 7	110 . .	
" 22d	" do do do	No 8	121 . .	
	" Cash paid to Indian Carrying Company as p. bill		11 8 .	
	" do Mrs Nichol at Coly 8 & Mr D. 3		11 . .	4797 7 6
	" Cash advanced separately by Mr Mc Ivor for Contingencies		500 . .	
	" Value of tools supplied to Lieut. Nichol, but not delivered or accounted for		886 4 .	1386 4 .
	" received for doors from Mr O'Shaughnessey			
	" Amount of fines recovered from Coolies &c &c			

* Receipt No 3 for Rs 20 . . .
" " 4 " 10 . .
" " 6 " 10 . .
" " 7 " 60 . .
" " 8 " 65 . .
" " 9 " 30 . .
Total Rs 195 . . .

Total Rupees

Government Gardens
Calcutta
3rd May 1866

The Government Chinchona Plantations Neddiemullum

No 7 X

		Rs	As	P	Rs	As	P
By amount of Raggy money refunded in August 1865		221	14	-			
do ——— do ——— do	in Sept 1865	397	-	-			
do ——— do ——— do	in Oct 1865	307	12	-			
do ——— do ——— do	in Nov 1865	367	7	-			
do ——— do ——— do	in Dec 1865	346	8	-			
do advance recovered from Mr Smith		80	-	-			
do ——— do ——— Mr Menard		[illegible]					
do ——— do ——— Mr Menard		80	-	-			
do ——— do ——— Manoomale Maistry		20	-	-			
do ——— do ——— Mr Menard		3	-	-	103	-	-
do ——— do ——— dt ———							
do Raggy money refunded in January 1866		177	8	-			
do ——— do ——— February 1866		226	4	-			
do Asst. Nichols Salary for ——— do ———		125	-	-	528	12	-
do refunded being advance recovered from Coolies		80	-	-			
do value of 5 Cumblies returned (damaged)		6	14	-			
do Raggy money refunded in August 1865		174	15	-	261	13	-
Bills							
do Bills furnished for baskets, fitting, felling also for Stationery &c purchased ———		366	8	-			
do Carriage of plants down to Calicut ———		3	1	6			
do value of 5 Donkies ———		0	-	-	405	9	6
do Loss on 644 Bullahs of Raggy ———		526	10	-			
do Mastage on ——— do @ 2 per cent ———		97	1	6	623	11	6
Balance to be accounted for Rs ———							
Total Rupees ———							

Supt. Govt Chin. Plantns

Nov 1865

From 20th July 66
2 1491

Sealed letter from the Collector of Malabar
Dated 22d June 1865
No 54.

Recd June 8th 66.

Statement of the Gowl Cinchona Plantation A/c with Captain G. Mackenzie

Month & Date	Sums received.	Amount			Month & Date	Sums Expended	Amount		
	To Balance on 1st January 1866				1	To Advances received and Amount			
	To Balance Rupees 600 in Madras and Rupees 4 in Bombay	604	3	6	22 Feby. "1866	by Salary by Establishment	198	8	.
						To Advances and returns month	226	6	.
	Advance received	110	.	.	5 March 1866	by Salary for February & Allowance	250	.	.
10 February 66	Again advance received	120	.	.		Madras and Bombay Bills Cost	117	2	.
					5	" Cash Cum Bills returned (Cost Price)	9	10	.
					6	Contingencies Stationery Extra work Cost Books and Cash Cost	101	7	6
	To Balance due to me	512	5	.	7	Expenses Going and Coming from Mysore Coolies out Bills Cost	66	.	.
					8	Bills standing Warrant money Rd	22	8	4
						Rupees from Encumbrance			
					9	Two Receipts of Ramaswamy Rupees Pay Bills for Money Rupees by Rem	254	15	.
						17th-18. of Bills for Money Rupees Cost	100	.	.
					15	Money advanced for Donkeys Animals & Receipt Cost &c			
	&c	1346	8	0		&c	1346	8	6

E. E. L.

Cost Accounts
7 June 1866.

Bombay Received Date

C.E.

J. C. Hannyington Esq
Special Asst. Collector
Orillia

Sir

I have the honor to report you that in consequence of several absences I have been unable earlier than yesterday morning to attend to any business.

I now again beg to submit my statement of account showing a balance due to me of $512-5-" which I have taken to close the balance of account as examined by Messrs Clougherty and Dawson at the time that account (covering over a period of nearly two years) was examined by them all vouchers and papers in relation thereto were forthcoming and the latter Mr Clark Dawson & Clougherty attached their respective vouchers stating that the amounts of receipts to my credit were correctly correct and the signatures their testimony to the same.

All vouchers & papers were handed over by me to the said Mr Clark and with the exception of the receipts referred to the return of 506-3-6 contained in the books I have no papers of any kind by me.

$512-5-"

Original Copy of the Letter
signed in
Mr Lawrence's
25th May 1811

Hon. C. Alleyn Taylor Esqr
&c &c &c

Sir

In reply to your letter of this day's date I have the honor to enclose a copy of my letter of the 25th ultimo as also a fresh balance sheet made out from the Report by Messrs O'Shaughnessy & Dawson Engrs I attend to that claim still pursuant to my attending at your office in person.

I have the honor to be
Sir
Your most obed. Servt.
F. O'Neill
Barrister Limerick

Ottawa
7th June 1866.

Enclosures.

Jacksonville
15th June 1866

Packet No 1 Containing an account Book and Receipts Numbered from 1 to 8 —

" No 2 Containing a Statement of Account audited by Messrs Delaunefly & Dawson 2d Lieut Nichols account sent in on April 19th

" 3 A Letter from Mr R. C. Weir objecting to certain Charges in the above account and forwarding a revised account. —

" No 3 Containing Lieutenant Nichols account as made out by him on May 25th with letter of the same date. —

" No 4 Memorandum of Lieutenant Nichols account.

I have the honor to be
Sir
Your most Obedient
Servant
Jos Hanniger No 2
Sutler-Collector

Lt Col Thos Swords
Asst Qr Mr Gen
Dept of the South
Charleston
S C

Rec'd June 18th 1866

New = 1844/65

From 20th July 1665 to 1691

Roll -

Memorandum of
Reinstrumbakki
Account.

Resolutie practise
Mentor Reinstrumbakki
Dated 22d June 1665
Fo 54.

1. Rs 198-8-" See account book receipt of the Pay Clerk being given for the amount
2. Rs 226-6-" See receipt-No 1 for Rs 226-6-"
3. Rs 250-" -- "
4 Rs 117-2-" See receipts Nos 4-5 & 6 amounting to Rs 115-4--
5. Rs 9-10-" See receipt-No 7
6 Rs 101-7-6 No documents procurable
7. Rs 66-" -" — Do — Do —
8. Rs 22-8-" — Do — Do —
Rs 254-15-" — See Receipt-No 8
Rs 100 —" —" — See Receipt-No 8 for Rs 80-a further sum of Rs 20 being entered as special which I believe is not disputed

Total Rs 904-9-" for which receipts are produced
add Rs 250-" -" pay for Feb & March rates 154-9-"
Taxes from the As. 834-3-6
Balance in 320-5-6
Ft Richards Esqr

Ramsay Capt

1/6 Amount of Advances received and allowed off Acting Pay Clerk Ramasawmy's Pay Roll for this month - 198-8-"
2/6 Advance paid at this month - 226-6-"
3/6 Salary for February and March/66 - 250-" -"
4/6 Subsidiary Allowance - 117-2-"
5/6 Commission retained - 9-10-"
6/6 Contingent Statement Extra Items - 101-7-6
7/6 Expenses going and coming from Rajkot - 66-" -"
8/6 Establishment of Ramasawmy - 22-8-"
Superintendent Pay Ramasawmy
9/6 Two receipts of Ramasawmy for his Pay Clerk's Pay Rolls for 1865-66 & 1866-67 - 254-15-"

Balance advanced for Boxes, See Cash Book and receipt-No 9 in Pay Clerk's Pay Roll - 100-" -"
Rs 1346-8-6

No 1855 35
20 July 1866

Send the following papers

From
Lieut Colonel Johnstone
Dy 22 June/66
Do No 5 30 Idem

From Ft Richards Esqr
Dated 4 June 66.
Rec'd 16 July

The state of things represented in the above papers is under investigation by the Collector & Magistrate who is fully competent to form a correct estimate of the circumstances stated & the Collector & Magistrate will report

that the audit made by
Messrs. O'Shaughnessy
& Dawson of the audit
of the Ends of 1863. must
be accepted for the Govt.
for nothing to support the
Rt. Lords assertion in his
letter of 3rd May that "they"
"admitted unwarrantable charges"
"in a supposition that vouchers"
"for the balance would be"
"for more satisfactory"

In favour the Govt. in Messrs.
O'Shaughnessy & Dawson admitted
only vouched charges & surely
stated their opinion that from
the difficulty in ascertaining
the vouchers & supporting the admitted
items it could not be supposed
that vouchers for a portion of not the
whole of the unadmitted charges
might together be forthcoming.
a supposition W. the facts of the
case seem certainly to have
warranted.

(not March only as
stated in W. Rs letter
apparently by a clerical
mistake)

Accepting then this with
guarantee of the end
of 1863. & giving Mr
Nicholl credit for his
charge for Feb. & Mar. W.
it would seem Equitable
that he should, W.
Strangways then pass a
balance in Mr Nicholls
favour of £. 320.5.6.
at the close of the
account, W. then
the Govt. drew would be
paid. in full of final
adjustment.

Further as they stand
gained by crediting
W. & Co. Govt. charges
at cost of the value
of work done on the
plantation. Still
further to take away
Expectancy
Later profits would
from such a
measure

W. W. Lewis

Lieut. Le Hardy to submit a report to Govt. of the arrangements maintained by him for educating the children of Govt. Servants & the accounts of the several plantations have been passed & the unexpended balance is outstanding agt. each of his subordinate establishments & the Estimates of funds.

The fault is that the Honble. & Supt. of the Botanical Garden and of the Chinchona Plantations has more to do than he can satisfactorily perform and that both establishments suffer in consequence. The Secretary is relieved from the charge of the Gardens and confided to that of the Chinchona Plantations, the latter being

True Copy
Collr. Coimbatore 8th Sept. 1841
Asst. Supt. Govt. Chin Plantations

T

Reported to England
D/12th February N.37 of 1867 Ans.

Revenue 1866 Departt.
Pro: of Govt for July
A. 1855

Pro: of the Madras Govt.
D/20th July 1866.

From the Collr of Coimbatore
D/13th August 1866 C. N. 2623
From Mr. H. Browne
Attorney for Lieut. G. A. F.
Nichols D/4th January 1867 C. 102

From the Supt Cinchona
Plantation D/22nd Sept/66
A. 3872.

Report of the
Collr of Coimbatore —
Regarding the audit of Lieut
Nichols accounts
of the Cinchona Plantation
Reviewed and the balance
in favour of Govt officer
disposed. —

N. 191-492-A 492 A @
492 C