M.R.O. 14—18,000—27-6-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 169 Press ~~Mis.~~

363.364

Dated 15-1- 1867.

Not to be folded or roughly handled

169
15-1-67

No. 363. Read the following letter from the Superintendent Government Chinchona Plantations, to the Secretary to Government, Revenue Department, Fort Saint George, dated Ootacamund, 29th September 1866, No. 67 :—

1. In reply to paragraph 5 of the Government Order, under date the 20th July 1866, No. 1,855, I have the honor to state, for the information of Government, that in this department, accounts of all *bona fide* disbursements, such as payment of establishments, laborers, mechanics, &c., also payment of bills for materials, tools, and the like, are adjusted monthly. The payment of establishments, laborers, and mechanics is made under the inspection of Mr. Batcock, Deputy Superintendent, or the Assistants in charge of the plantations. The Pay Clerk disburses all sums on account of purchases, but not until the bills are checked by the party who has received the articles, and sanctioned by the Deputy Superintendent or myself. Into the accounts of the department nothing can be admitted, except a disbursement, for which we have received value; therefore charges on account of advances, although a real disbursement, is altogether inadmissible, as at the time the advance is made no value is received.

2. As the payment of advances is indispensable in a department of this kind for contractors, laborers, and to purchase grain, a separate account is necessary, which is termed the "Advance Account." The conditions on which these advances are made will be seen in the Office order, marked A, in the Appendix.

3. An Assistant receiving an advance grants a receipt for the same as a payment made to himself, and for which he is entirely responsible, and the sum is placed to his debit in the "Advance Account," by the Pay Clerk. The Assistant receiving credit from time to time when he refunds the money, as the supplies of grain originally purchased are re-sold, or the advances recovered from the laborers, and by producing bills for work as it is completed by contractors. This work being examined, and the bills passed, they are forwarded to the Office, and the amount placed to credit in adjustment of the advance. These same bills are then forwarded by me to the Accountant General, who in like manner credits the amount against my advance. When a sum equal to any one advance is thus credited, the original receipt is returned, and the accounts for the one item closed. The Government will thus observe that it is opposed to my interest to reject vouchers tendered by my subordinates, it being in fact important that I receive these vouchers and submit them to the Accountant General, in adjustment of the advances made to me. Hence, if Lieutenant Nichol's vouchers had been at all admissible, they would not have been rejected. The amount unadjusted on advance accounts at present on

	Rs.	A.	P.
Neddivuttum is	4,381	13	5
Do. Lieutenant Nichol's receipts	1,608	0	0
Do. do. for tools unaccounted for ...	886	0	0
	6,875	13	5
Pycara	1,537	9	0
Dodabetta	620	7	7
Malakoondah...	748	8	3
Total...	9,782	6	3

4. The recipient of these advances being entirely responsible for the money, I am only called upon to see that his Advance Account Book shews credit for the amounts received; to sanction the issue from time to time of the sums required, and to see that value has been received, and correct vouchers furnished prior to credit being given in adjustment. If I interfere beyond this, confusion must arise. For these advances I am directly responsible, as I have to adjust the same with the Accountant General exactly in the same manner as Lieutenant Nichol should have adjusted with me. But now that the Government has absolved Lieutenant Nichol from accounting to me for the money he had received from me, it remains for Government to adjust the sum of Rupees 1,608 on my behalf with the Accountant General.

5. I respectfully beg to draw the attention of Government to paragraph 1 of the Order above noted, and the censure conveyed to me for allowing Lieutenant Nichol's accounts to be kept in so inefficient a manner. No censure could be more undeserved; in the first instance, the Government had, by their Order of the 26th March, deprived me of the power of enforcing an adjustment of the accounts; but in whatever manner these accounts were kept by Lieutenant Nichol, no blame can be attached to me any more than if my advance accounts were unsatisfactory, censure could be passed on the Accountant General.

6. My time, energies, and resources are devoted to keeping all matters connected with my department in good working order; and even, in a financial point of view, I fear not to bear comparison with any department under the Government. The Secretary of State in his Despatch observes, "From the statement of expenses "connected with Chinchona cultivation, from the commencement of operations to "April 30th 1864, that the actual expenditure has fallen short of the estimate by "nearly 4,000 £. This result is very satisfactory, and reflects great credit on "Mr. McIvor's management." This is a result incompatible with my being "greatly to blame" for allowing the accounts of my subordinates to be kept in so inefficient a manner.

7. The Government also, in paragraph 1, observe that they find nothing to support my assertion in my letter of the 3rd May, "that Messrs. O'Shaughnessey and Dawson admitted unvouched charges." The Government may not have observed the facts that supported the assertion in question, yet, nevertheless, every document before the Government either directly or indirectly supported that assertion, as the Government will find by again referring to the documents. Even Mr. Grant in his letter of the 22nd June, No. 54, paragraph 3, informs the Government that "Lieutenant Nichol is unable to produce detailed vouchers for some items, and "no vouchers at all for others."

8. In paragraph 2, the Government rendering of Messrs. O'Shaughnessey and Dawson's remarks, make these gentlemen, in one sentence, express a hope, and state a fact totally at variance with the hope they express. Had the wording been from the facility with which vouchers were found for admitted charges, &c., the rendering given by Government might have been received. But whatever may have been the meaning of Messrs. O'Shaughnessey and Dawson, it cannot affect the incontestable fact that not one voucher was at that time produced, nor has since been produced for any one disputed item placed by them to the

credit of Lieutenant Nichol. In short, the very nature of the items they placed to Lieutenant Nichol's credit were such as could not be entertained. To illustrate the nature of the credits given to Lieutenant Nichol by his friends Messrs. O'Shaughnessey and Dawson, we will suppose the Government to have entered into a contract to remove the esplanade palings at a cost of Rupees 1,000, and the bill sent in to be passed contained the following items:—

Advanced for removing esplanade palings...	...	Rupees	1,000
Paid contractors for	do.	...	...	,,	1,000
Do. for removing a portion	do.	...	...	,,	800
Do. do.	do.	...	...	,,	750
Do. do.	do.	...	...	,,	500
		Total Rupees ...	4,050

9. One objection to pass this bill would arise from the fact of the total charge being four times repeated, and, if the Government saw the palings still standing, this would be a further objection. In like manner Lieutenant Nichol has charged four times over for felling a forest which still stands, an evidence to me, and to creation of the falsity of the charge. These charges of Lieutenant Nichol cannot be brought to debit on the accounts of the Chinchona plantations, because we have received no value for them.

10. The Government, in paragraph 3, direct Lieutenant Nichol to be paid for the month of March, although he had, on the 28th of February, distinctly and emphatically refused to perform the duties he engaged to perform. Thus Lieutenant Nichol was neither in equity nor justice entitled to this pay, and the Government having granted such, is susceptible of being interpreted into a reward for wilful neglect of duty and open insubordination. This item is also inadmissible as a debit against the Chinchona plantation, because the pay for March of the Assistant in charge has already been disbursed to Mr. Dawson, in compliance with G. O. dated 20th February 1866.

11. The whole proceedings bear evidence that Government have misunderstood the facts of the case; and this is not surprising, seeing that these proceedings are based on an irregular and *ex-parte* complaint received direct from a subordinate which the head of the department had never seen, and to whom no opportunity of explanation was afforded. If Lieutenant Nichol had just cause of complaint, he would have forwarded such through the prescribed channel, and although I have not now been called upon by Government to give my reasons for dismissing Lieutenant Nichol, I trust I may be excused intruding upon the time of Government in doing so.

12. The tenor of the Government Order of the 26th March, indicates that Lieutenant Nichol's irregular complaint made an impression on the Government that he had been harshly treated. In coming to this conclusion, the Government necessarily overlooked the great fact that, to gain the success I have obtained all things must have been done well. If I had been harsh, overbearing, or unjust to my subordinates, this alone would have been a bar to success, as men would not have accepted employment under me, and I could not have kept up the necessary establishments. So far from this being the case, I am inundated by applications

for employment. In short, no fact can speak more forcibly to the justice and kindness with which I administer this department than the anxiety exhibited by those I have occasion to dismiss to be re-instated in their appointment.

13. On visiting the Neddivuttum plantations, in August 1865, I found that Lieutenant Nichol had, through carelessness in planting out, lost more than three-fourths of the plants he had transplanted during that month, and as he had on other occasions been guilty of gross neglect, I recommended him to send in his resignation, otherwise I would be compelled to dismiss him, as his habits disqualified him from giving that attention which was necessary for the successful performance of the work. Lieutenant Nichol, however, would not resign, and in consequence of continued neglect, and his having, contrary to my orders, mis-applied much labor, I was constrained to issue from this Office Memorandums Nos. 74 and 75, Appendix B. and C. These Memorandums not restraining Lieutenant Nichol from removing labor from the works for his own use, and being accused by one of the Overseers of having mis-applied a sum of Rupees 500, which he took to Mysore to advance to coolies, and on enquiry being unable to account to me for the expenditure of this money, I was compelled to issue Memorandum No. 90, dated 16th October 1865, Appendix D., removing Lieutenant Nichol "from all control over the "works, and from all responsibility." Not only from this date, but from the 22nd September I and the Overseers had to perform the whole of Lieutenant Nichol's duties. Still I forebore to dismiss him, feeling that the facts stated in these Memorandums subjected him to a degree of humiliation which would have induced him to resign; but this he did not do, therefore I had no alternative but to dismiss him; this notice of dismissal being conveyed as per Appendix E. These facts will, I trust, establish to the satisfaction of Government, that Lieutenant Nichol was treated with the utmost kindness and consideration throughout.

APPENDIX A.

Official Memorandum from the Superintendent Government Chinchona Plantations, dated 28th April 1866, No. 162.

1. The Superintendent of the Government Chinchona Plantations directs the Pay Clerk not to send to any of the Assistants in charge of plantations advances required by them, unless each demand for an advance, or for the payment of any sum whatever, be accompanied by a statement shewing how and in what manner the advances have been applied which may be outstanding against the Assistant at the time of his making application for a further advance.

2. When the advances are required for grain or provisions, the statement will shew the quantity of each in store, the time it is calculated to meet the requirements of the free laborers, or of the convicts, as the case may be.

3. When advances are made on account of engaging coolies or contractors, the statement will shew the number of men, the period they have engaged to serve, and the time they have served (if any). In the case of contracts, the nature and amount of work to be performed will be specified, as also the time agreed on for its completion; these statements will be duly received and filed in a book kept for the purpose by the Pay Clerk, and prior to any advance being paid on them, must be examined and initialed by the Superintendent or his Deputy. For all sums advanced upon such requisitions, the Assistant Superintendents and Overseers in charge of plantations, who receive the advance, will be held individually and directly responsible for its recovery, and shall account for, or refund the same when called upon to do so.

APPENDIX B.

Official Memorandum from the Superintendent Government Chinchona Plantations, dated 22nd September 1865, No. 74.

The Superintendent in acknowledging the weekly return of labor from the Neddivuttum plantations, observes, in the report on the 2nd Denison plantation, that money has been paid for eighteen extra pits; this must be discontinued, and no extra money paid for extra work unless it is performed on a separate piece of ground given out on contract where the work can be examined or measured. The charge for a waterman for six days is more than is required, as the employment of a man for two hours every morning is more than sufficient for the supply of the Overseers. This remark refers to the returns from the other plantations. The return also shews twenty-two men engaged in carrying supplies for the Assistant Superintendent and Overseers, the Superintendent expects that this number will be considerably reduced in subsequent reports, which should shew the number employed for the Assistant Superintendents' supplies and each Overseer separately. The reports must be more explicit, and state in the remarks opposite each operation the quantity of work performed, and this will be filled in the present reports, which are herewith returned for this purpose. In the report for the Markham estate, Goodaloor is mentioned among the list of labor; the Overseer in charge will explain this.

APPENDIX C.

Official Memorandum from the Superintendent Government Chinchona Plantations, dated 22nd September 1865, No. 75.

1. In consequence of the want of system which prevails on the Neddivuttum Chinchona Plantations in the arrangement of the workmen, the great waste of labor arising therefrom, the Superintendent is constrained to issue the following instructions for the guidance of the Assistant Superintendent and Overseers.

2. The whole of the men shall be worked in gangs on the different plantations, and under the immediate charge of their respective Overseers, who shall be responsible for the work performed. The daily work of each gang to be marked off by flags, so that it may be conveniently tested and inspected by the Superintendent.

3. The Superintendent on his visits to the plantations will shew and explain individually to each Overseer, the work to be performed, and the manner in which it is to be performed. The Overseer, on receiving such instructions, to note in his Memorandum book that he understands the same, so that there may be no excuse for carelessness in the performance. In order to give the Overseers an influence over their workmen, they will each pay their own gangs under the supervision of the Assistant Superintendent. Each Overseer will keep the nominal roll of workmen, and make up and transmit punctually, through the Assistant Superintendent, the weekly reports of labor employed and work done.

4. The Assistant Superintendent daily to visit and note the number employed in each gang, but he is not to interfere in the performance of the work, as in this respect it is necessary to fix the whole responsibility on the Overseer in charge.

5. The Superintendent disapproves of the system of smoking which prevails on the works, and disallows the employment of labor in carrying fire.

6. The Peons on the plantations to be employed in conveying messages, but the laborers not to be employed in this manner except in urgent necessity.

APPENDIX D.

Official Memorandum from the Superintendent Government, Chinchona Plantations, dated 13th October 1866, No. 90.

1. With reference to the complaint of Overseer Mr. Smith, under date the 13th instant, against the Assistant Superintendent of the Neddivuttum Chinchona Plantations, the Superintendent will visit the plantation this evening, and personally investigate the matter.

2. The waste of labor, the negligence in carrying out orders, the great loss of plants in transplanting, together with the neglected state of the established plantations while under the immediate direction of the Assistant Superintendent, necessitated the Memorandum from this Office No. 75, dated 22nd September 1865, removing Captain Nichol from all control over the works, and from all responsibility.

3. In the meantime the orders above noted will be strictly observed, the Assistant Superintendent to report any irregularity which may come under his observation, but he will not in any way interfere with the works, nor give orders to the Overseers, nor remove laborers from their respective gangs.

4. The Jail buildings will remain in charge of the Assistant Superintendent of the Pycara Plantation until completed. Mr. Dawson will also take charge of the building accounts from the 1st of this month, and submit them direct to the Superintendent.

5. Captain Nichol may employ, under his own direction, the new men he engaged while in Mysore, in clearing the old and forming new nurseries on the 2nd Denison plantation for the reception of 120,000 plants, and in preparing the nursery beds on the Markham plantation, forming the necessary mats for shading, &c.

APPENDIX E.

From the Assistant Superintendent Government Chinchona Plantations, to Captain G. NICHOL, Assistant Superintendent Government Chinchona Plantations, Neddivuttum, dated 26th February 1866, No. 133.

1. I have the honor to request you will be so good as to deliver over charge of the Neddivuttum Chinchona Plantation to Mr. Charles Dawson on the 1st proximo, and that you will procure his signature to the lists of tools, furniture, stores, &c., delivered to his charge, forwarding a duplicate of the same to this Office.

2. You will proceed to Pycara on the 2nd proximo, and receive charge of this plantation, satisfying yourself of the correctness of the lists of tools, furniture, stores, &c., belonging to the Pycara plantation, and grant Mr. Dawson a receipt in duplicate for the same.

3. You will retain charge of the Pycara plantation until the 31st proximo; after this date your service will not be required.

No. 364. ORDER THEREON, 15th January 1867, No. 169.

Miscellaneous.

1. The Government gather from Mr. McIvor's explanation, that the Assistant Superintendents are not required to keep any particular books, such as cash books, &c. They are held answerable for the advances made to them, and are required to give receipts for these, and to produce vouchers in support of their payments, but apparently they may keep their accounts in any form they please. If this inference be correct, the practice is erroneous, and Mr. McIvor should at once require each Assistant to open and properly keep regular books, which should be examined monthly at least, and which will at all times shew the actual transactions of each Assistant.

2. The Government also gather that though the accounts are adjusted monthly, the adjustment consists only of striking a balance between the Assistant and Mr. McIvor. The accounts should be *closed* at the end of each month, by requiring the Assistant to give an acknowledgment, in writing, that he admits that such a sum is due by him on that date. This would prevent all dispute or controversy of more than a month's standing.

Proceedings of the Madras Government, Revenue Department
15th January 1867.

3. Advances should be kept within the narrowest compass, and fresh advances should be withheld whenever the non-recovery of outstanding advances is not satisfactorily accounted for. Remittances for the pay of the Assistants and their fixed establishments should be kept distinct from advances for work, tools, grain, &c.

4. The Monthly Balance Sheets should be signed by Mr. McIvor or his Deputy and the Assistant.

5. Referring to G. O. of the 20th July last, No. 1,855, the Government remark that in paragraph 1 they alluded to the lengthened period, viz., from August 1864 to February 1866, during which Lieutenant Nichol's advance account had been left unsettled by any acknowledgment from him of a certain sum being due by him to the Government. All Government Officers receiving Government money for expenditure are bound to keep their accounts in the usual business-like manner, for the satisfaction of the Government, quite independent of their responsibility for the Government money they receive. The advances made to Captain Nichol, and remaining unadjusted, apparently, in February 1866, was no less than Rupees 6,875, or double the amount outstanding against the other three estates.

6. Mr. McIvor will apply to the Accountant General for instructions as to any adjustments necessary in his accounts under G. O. 20th July last, No. 1,855.

(True Extract.)

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

To the Superintendent Government Chinchona Plantations.
,, the Accountant General.

Exd. S. T. Augustin.

X

they are forwarded to the office and the amou
placed to credit in adjustment of the advan
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had been at all admissable they would not
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on advance accounts at present on
Neddiwattum is _____ Rs. 4,381. 13. 5
do ____ Lieut Nichols receipts ____ " 1,608. " "
do ____ do for tools unaccounted for 886 " "
Rs 6,875 13. 5
Pyarra _____ 1537. 9. "
Dodabitta _____ 626. 7. 7
Malakoondah _____ 748. 8. 3
Total Rs. 9782. 6. 3

4— The recipient of these advances being entirely
responsible for the money, I am only called

upon

to see that his advance account Book
bears credit for the amounts received. To
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adjust the same with the Asst. Genl.
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from accounting to me for the money he had
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adjust the sum of Rs 1,608 on my behalf
with the Asst. Genl.

4. I respectfully beg to draw the
attention of Govt to Para 4 of the order above
noted, and the censure conveyed to me for
allowing Lieut. Nichol's accounts to be kept
in so inefficient a manner. No censure
could be more undeserved — in the first
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But in whatever manner these accounts
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my advance accounts were unsatisfactory,
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5 The Govt also in Para 4 observes
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supported

5

suppose that a portion of the Govt will find by again referring to the documents. Even Lt Govt in his letter of the 22d June 46, Encl 2, informs the Govt that "Lieut. Nichol is unable to produce detailed vouchers for some items, and no vouchers at all for others".

In Para 2 the Govt considering of Messrs O'Shaughnessy and Dawson remarks that these gentlemen are entitled to hope and state it "will totally exonerate with the hope they express" and the wording in which vouchers have been from the facility with which vouchers were found to be admitted charges for the wood cutting by Govt might have been received. But whatever may have been the meaning of Messrs O'Shaughnessy and Dawson it cannot effect the incontestable fact that not one voucher was at that time produced; nor has since been produced for any one disputed item placed by them to the credit of Lieut. Nichol. On what the very nature of the items they placed to Lieut. Nichol's credit were such as could not be entertained. To illustrate the nature of the credits given to Lieut. Nichol by his friends Messrs O'Shaughnessy and Dawson

we

we will suppose the Govt to have entered into a contract to remove the esplanade palings at a cost of Rs 1000, and the bill sent in to be passed contained the following items.

Advanced for removing esplanade palings	Rs	1000 —
Paid contractors for	do	1000 —
do for removing a portion	do	800 —
do	do	750 —
do	do	500 —
	Total Rs	4050 —

9 The objections to pass this bill would arise from the fact of the total charge being four times repeated, and if the Govt saw the palings still standing, this would be a further objection. In like manner Lieut. Nichol had charged four times over for felling a forest which still stands, an evidence to me, and to creation of the falsity of the charge. These charges of Lieut. Nichol cannot be brought to debit on the accounts of the cinchona plantations, because we have received no value for them.

10. The Govt in Para 3 direct Lieut. Nichol to be paid for the month of March, although he had on the 28th of February distinctly and emphatically refused to perform the duties he engaged to perform. Thus

Lieut

Lieut Nichol was neither in equity or justice entitled to this pay, and the Govt having granted such is susceptible of being interpreted into a reward for wilful neglect of duty and open insubordination. This item is also inadmissable as a debit against the Cinchona plantation, because the pay for March of the Assistant in charge has already been disbursed to Mr Dawson in compliance with G. O. dated 20th February 1866

11 The whole proceedings bear evidence that Govt have misunderstood the facts of the case. And this is not surprising seeing, that these proceedings are based on an irregular and ex-parte complaint received direct from a subordinate, which the head of the Dept. had never seen, and to whom no opportunity of explanation was afforded. If Lieut. Nichol had just cause of complaint he would have forwarded such through the prescribed channel, and although I have not now been called upon by Govt to give my reasons for dismissing Lieut Nichol I trust I may be excused intruding upon the time of Govt in doing so

12 The tenor of the Govt order of the 26th March indicates that Lieut Nicholl irregular

irregular complaint made an impression on the Govt that he had been harshly treated. In coming to this conclusion the Govt necessarily overlooked the great fact, that to gain the success I have obtained all things must have been done with. If I had been harsh, overbearing, or unjust to my subordinates this alone would have been a bar to success, as men would not have accepted employment under me, and I could not have kept up the necessary establishments. So far from this being the case, I am inundated by solicitations for employment. I shall be able to speak more forcibly to the and kindness with which I administer this department, than the anxiety evinced by those I have occasion to dismiss to be reinstated in their appointments

12 On visiting the Neddiwattumie plantation in August 1865, I found that Lieut Nichol had, through carelessness in planting out, lost more than three fourths of the plants he had transplanted during that month, and as he had on other occasions been guilty of gross neglect I recommended him to send in his resignation otherwise

otherwise, I would be compelled to dismiss him, as his habits disqualified him from giving that attention which was necessary for the successful performance of the work. Lieut. Nichol however, would not resign, and in consequence of continued neglect, and his having contrary to my orders misapplied much labor, I was constrained to issue from this Office Memorandums Nos 74 & 75 Appendix B. and C. These Memorandums not restraining Lieut. Nichol from removing labor from the works for his own use, and being accused by one of the overseers of having misapplied a sum of Rs 500 which he took to Mysore to advance to Coolies, and on enquiry being unable to account to me for the expenditure of this money. I was compelled to issue Memorandum No 90 dated 16th October 1865 Appendix D removing Lieut. Nichol "from all control over the works and from all "responsibility". Not only from this date but from the 22d September, I and the overseers had to perform the whole of Lieut. Nichol's duties. Still I forebore to dismiss him feeling that the facts stated in these memorandums subjected him to a degree of humiliation which would

have

Rec'd 1866 - Oct 1st
Pr. of Govt for Jany.
Ans. 6th 1866 - 6
No. 3412.

From
The Supt Cinchona Plantations

To
The Secretary to Govt Bot. Dept.

Dated - 29th Sept 1866
Received - 2d October 1866.

Enclosures - 4

Submits the information required in Para 5. of Pr G dated 20th July 1866 - No 1855 -

Informs that the charges of Conductor Michael cannot be substantiated as Cinchona Plantations no name has been received -

Gives the reasons for Conductor Nichols dismissal -

Brings to the notice of Government the imposition of the enclosed Journal on the Supt in connection therewith -

Pro. 20 Feby/66 A 383 & 387
26 March — 414 & 416
9 June — 207 - 8
20 July — 491 & 492 C.

No 169 — 15 January

No 363

C.F. 73.

15 - 1 - 67.

No 169.

The Supt gathers from Mr McIvor's explanation, that the Assist. Supts are not required to keep any particular books - such as Cash Books &c - They have held and henceforth for the advances made to them, have required to give receipt for these & to produce vouchers in support of their payments - but, at present they may keep their accounts in any form they please - If this difference be correct, the practice is erroneous, & Mr McIvor should at once require each Assist to open & regularly keep

N.

WDR JP

Mr McIvor's style of addressing Govt is extremely unobservant of the fact of his being an intelligent gardener, specially employed, & could perhaps be corrected briefly but in a way to shock it -

WDR

Yard ar books, which
should be examined
monthly at least &
which wile at all
times show the actual
transactions of each
asset.
The fact also prthen that
Wright the accounts are
adjusted monthly, the
adjustment consists only
of striking a balance
between the asset &
Mr. McLoor. The ac-
count should be closed
at the end of each
month, by requiring the
asst to pie an acknow-
ledgment, in writing, that
he admit that such
a sum is due by him,
~~or if he is~~ on that date.
This would prevents all
dispute ~~and~~ or con-
troversy of more than
a months standing.

10

Advances should
be kept within the
warrant & contract,
and such advances
should be withheld
whenever the non-re-
-covery of outstanding
advances is not satis-
factorily accounted
for- Remittances for
the sale of the asset
and their fixed
establishments shd
be kept distinct
from advances for
work- costs, principle
The monthly balance
sheets should be signed
by Mr McLoor or his
Deputy & the asst.

Referring to P.P. of
the 20 July last No 1855.
the first remark that
is pass 1, they attended
to the very earnest persons

by him dated May 1st 1854 to July 1855, during which [illegible] Executrix Probate Duty and Account has been settled.

By any [illegible] Account. Disposition & plan submitted of a certain Lease of Lands held by him & being the property of the late [illegible] Esqr deceased Title and Probate & Rent thereof examined & with the whole Accounts & Vouchers relating thereto. Also the Petition of the Executrix praying for Letters of Administration of the Estate & Effects of the said deceased with the Will annexed. The Advertisements made & Caution entered by Messrs Cattle & Lemann. Copy Inventory, Affidavit, Valuation &c, Attorney in full 1855 and Petition dated 19 May 1855 on Stamp & Account attached.

against the other three Estates.

Mr McLoon will apply to the Court for instructions as to any adjustments necessary in his accounts under C.O. 20 July last 1855.

[illegible]

1 Lt Col Supt Genl Ch Blandaleus
2 Chf Accountant Genl

Revenue 1867 Dept.
Pro of Govt for Jany

No 167

Pro of the Madras
Government,
dt 15th Jany 1867

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