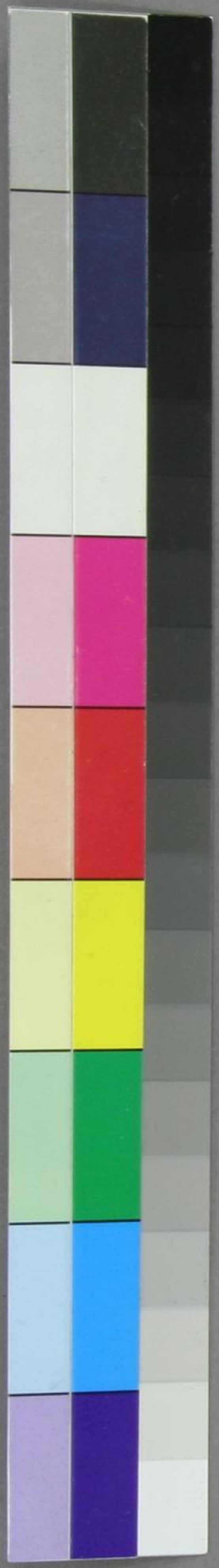


Final Steamer Hindostan  
left Aden. 10<sup>th</sup> Nov. 1873

My dear Mr. Yoshikawa,  
I have got so  
far on my way in safety, I  
am happy to say in improved  
health. It was a matter  
of very great regret to me at  
leaving that the Privy Council  
were unable to entertain the  
proposition I put before them.  
I was too ill & had too little  
time to modify my proposition  
so as to suit their views  
before leaving but I have  
lately, since my health has



improved. I have been ~~re-~~ considering  
the matter & the result is that  
I have written to Mr. Okuma  
putting a new proposition  
before him. - As the way of  
immediate superior I enclose  
you a copy of my letter &  
of the memorandum & I do so  
hope you will be able to  
find time & opportunity to  
see Mr. Okuma & give him  
your opinion on the subject.

You will observe what  
I say about the Shikariya. No  
doubt it would be useful for

you to have officers in the  
Banking department who  
have studied practical banking  
in foreign countries. The  
expense would be very small.  
If you think well of the  
proposition I shall hope to  
receive your support with  
Mr. Okuma & perhaps if  
you see Mr. Ho you will  
talk the matter over with  
him. -

I have been  
sincerely sorry that I  
have put you to so much

inconvenience but I hope if  
I live to return to be again  
useful.

With very kind  
regards believe me,

Very sincerely  
Yours,  
A. Allan Baird

Mr. Will you kindly ask  
Mr. Okuma to send me an  
answer to the care of the  
Japanese legation in London.

1873  
Lof

Okama Sachilaro Saugit  
Lof

My dear Sir,  
I regret very much that the delicate state of my health prevented me from attending at the Treasury department on the 6<sup>th</sup> of last month for the purpose of learning from you the final decision of the government in regard to the proposal which I had the honor to lay before you. Mr. Heco as you are aware attended on my behalf & I doubt not explained to you the unfortunate cause of my absence. It will no doubt be within your recollection that on the occasion when I had the pleasure of waiting upon you at your residence together with Mr. Heco you were good enough to say that while the Privy Council fully

admitted the usefulness & even the necessity of the change which I advocated in relation to the Government accounts. They did not see their way to avail of my services as proposed by me for various reasons which you were then kind enough to explain to me.

It seemed to me at the time that the views entertained by the Privy Council upon the subject would of necessity put an end to any action in the matter & I had but little time & in consequence of my looking but small inclination to re-open the subject. On further consideration however I am disposed to think that the terms of my proposition may be so modified as to meet the wishes of the Privy Council & enable them to act without violating any rule or creating a dangerous precedent in regard to their relations with their foreign employees.

It is for this reason that I now venture to lay before you a new

proposition in the shape of a Memorandum which I enclose herewith. It seems to me that it meets all the difficulties of the case & I trust that on perusal & consideration you will think so too.

You will observe that I have introduced a new feature into the proposition by suggesting that students should be selected to study banking under my supervision so as to increase the efficiency of the Banking Department of the State.

I have requested Mr. Yoshikawa to give you his opinion as to this. I think from what you said to me that you are of opinion that it will be of great benefit to the Government to have a better system of accounts. It may possibly occur that the terms of my new proposition may not suit your views or those of the Privy Council. In that case perhaps some modified plan might be sent by you to the Ambassador.

So far as I am personally concerned

I am quite willing to leave myself  
in the hands of the government & I  
hope no difficulties about my salary  
will be allowed to stand in the way  
of the carrying out of the scheme if the  
government believe it to be a good one.  
I do not think the government will  
find that I shall expect to receive  
any sum which they will think  
too duly large.

Upon my arrival in London I shall  
call upon the Japanese Ambassador  
and hand him a copy of this letter and  
Memorandum. I should feel greatly  
obliged if you would be so kind  
as to communicate to me through  
your Legation in London what decision  
has been arrived at in this matter.

If the government should determine  
to proceed with it time will be of  
importance unless my leave should  
be extended & therefore it might be  
desirable to send a brief telegram  
to the Minister authorising him to proceed.

I need only say in conclusion that I shall regard it as a great mark of confidence if the government should decide to entrust me with the duty & I hope the result will prove that I have not been unworthy of it.

I may add that my health has gradually improved since I left Japan & I am now much stronger than when I had the pleasure of seeing you.

Believe me

My dear Sir,

Yours very sincerely & respectfully.

(Signed) A. Cassanbanaud

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as the Government might select should  
be the Government  
Memorandum

1 It is desirable that a new and improved system of accounts should be introduced into the various departments of the Government with the view of preventing fraud, diminishing expense, & increasing rapidity & accuracy.

2 It is desirable that there should be in the Banking Department of the Shikim, certain officers who have not only studied the general principles of banking, but who have also had opportunities of studying the manner in which banking is actually conducted in foreign countries.

3 In the attainment of the further object it was proposed to Shikim, Ha-chitaro, Esq., Chief Commissioner of the Treasury, by Mr. Seward, Secretary to the Comptroller of the Currency that he, in conjunction with such officers



as the Government might select should proceed to Europe to obtain the necessary information for the introduction of a new system.

4. This proposition was submitted by Mr. Okuma to the Privy Council and rejected by them on the grounds following:—

A That as Mr. Shand was about to proceed to England on sick leave it would not be expedient to subject him with duty.

B That if he should be retained as a paid servant while suffering from sickness it would create a dangerous precedent in respect to the relations of the government with its foreign employes.

C That the government was not prepared to expend such a sum of money as would be required to accomplish the end sought for.

As there now appears to be every hope that Mr. Shand's health will be soon completely restored he ventures to put forward the following modification of his former proposition in the hope that it may meet with the approval of Mr. Okuma of the Privy Council.

5. That the government shall send to the Japanese ambassador either in London or in Paris a discretionary power to submit to Mr. Shand the carrying out of the objects mentioned in paragraphs 1 & 2.

6. That before doing so the Japanese ambassador shall satisfy himself that Mr. Shand is in a fit state of health to perform the duties required of him.

7. That the Japanese ambassador shall select from among the students under his control as many as it may be desirable to employ to act in conjunction with Mr. Shand &

to receive instruction from him in  
matters relating to banking & accounts.

8. As to Mr. Shaud's remuneration,  
he would propose that the Japanese  
ambassador be instructed to arrange  
with him, or if the Government prefer  
it they can pay to Mr. Shaud any  
sum they may consider fair after his  
return to duty in Japan.

It will at once be seen that if this  
proposition should be carried into  
effect, the expense will be comparatively  
trifling and the advantage to the  
Government in having officials who  
understand accounts & banking matters  
will be considerable even if the  
Government should not immediately  
re-organise their system of accounts.  
But, if they should decide upon doing  
so, the importance of having such  
officers can hardly be over-estimated.  
Any difficulty that there may be about  
Mr. Shaud's sickness will be obviated  
by the Japanese ambassador seeing

him personally from time to time  
and satisfying himself that the work  
is progressing -

Post steamer "Hindustan"  
near Aden 9<sup>th</sup> Nov<sup>r</sup> 1873.

ル-211 154712

Hoshikawa Okinawa - Jingo.

Miheno bami

Mikering, Omasho,  
Yokio



芳川御筆