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M.R.O. 14-5,460--22-10-25.

Dated 26 - 2 - 1857

Not to be folded or roughly handled

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Fort St. George, Judicial Consultation, 3rd March 1857.

No. 1. Read the following letter from the Auditors of the Accounts of the Administrator General; to T. PYCROFT, Esq., Chief Secretary to Government, dated 5th February 1857.

SIR,

We have the honor to submit our Report upon the Accounts of the Administrator General for the half year ending 31st December 1856.

2. The Administrator General has laid before us his Schedules prepared in the form prescribed by the Rules of 8th April 1856, and has placed at our disposal the whole Books, Vouchers, and other Records of his Office.

3. In terms of para. 5, Extract Minutes of Consultation No. 986, dated 13th September 1856, we proceeded to the examination of the Schedules before their publication or filing in Court, for which in conformity to Section XXXIV, Act VIII of 1855, they are now prepared. They contain the Accounts of 831 Estates and 135 Trusts, being the whole of which the Administrator General had received charge up to 31st December 1856, and upon which any Assets had been realized. They also exhibit the disposal of 31 Estates and 9 Trusts which have been closed.

4. We have examined the whole of these Accounts and every transaction which they include.

5. The Cash Balance at 30th June 1856 as particularized in para. 5 of our last Report, amounted to..... Rupees... 69,253 15 11
 Receipts during the half year aggregating „ ... 113,321 8 6
 and payments „ ... 124,354 12 6
 make the Balance of Cash at 31st December 1856..... „ ... 58,220 11 11

The particulars of this Balance are, amount due by the Administrator General

to 495 Estates..... Rupees... 58,483 13 11
 to 95 Trusts „ ... 6,565 3 1
 Rupees... 65,049 1 0

Amount due to the Administrator General

by 49 Estates Rupees... 3,304 1 4
 by 38 Trusts „ ... 3,524 3 9

Rupees... 6,828 5 1

Balance in the Bank of Madras Rupees... 9,268 7 0

Amount deposited in the General Treasury

under No. 4, Rule III of 8th April 1856 „ ... 45,000 0 0
 Cash on hand „ ... 3,952 4 11

58,220 11 11

Rupees... 65,049 1 0

The deposit in the General Treasury we have verified by reference to the Sub-Treasurer, and the Balances in the Bank and on hand are those shewn of that date in the Books of the Bank and in the Cash Book of the Administrator General respectively.

Fort St. George, Judicial Consultation, 3rd March 1857.

6. The above Receipts and Payments are as follows :

Receipts.

On account of 245 Estates	Rupees...	93,053	7	6
On account of 57 Trusts	" ..	20,268	1	0
	Rupees...	113,321	8	6

Payments.

On account of 589 Estates	Rupees...	96,585	3	5
On account of 101 Trusts	" ..	27,769	9	1
	Rupees...	124,354	12	6

We have carefully gone over the whole of these operations, checking the Receipts by the numbered copies kept as prescribed by No. 4, Rule I of 8th April 1856, by Inspection of Accounts Sales, and by such other means as were in our power, and the Payments by comparison with their proper Vouchers. As far as we are able to ascertain, full credit has been given by the Administrator General for all sums realized by him on account of the Estates and Trusts under his charge, and his Payments have all been proved to our satisfaction.

7. The Administrator General has transferred during the half year to the Sub-Treasurer, assets lapsing to the Honorable Company under Section LI, Act VIII of 1855, on account of 9 Estates

in Securities, Sicca Rupees 19,000 or Company's Rupees...	20,235	0	0
Company's ..	64,700	0	0
in Cash	2,160	13	4
	Rupees...	87,095	13 4

He has also transferred to the General Treasury in terms of para. 8, Extract Minutes of Consultation, No. 986 of 13th September 1856, on account of the Estates of

Major Maynor, in Securities	Rupees...	53,100	1	11
in Cash	" ..	11	9	5
	Rupees...	53,111	11	4
John Innes, in Securities	Rupees...	1,300	0	0
in Cash	" ..	410	8	6
	Rupees...	1,710	8	6

being the net Balance of the assets of these Estates after payment of the charges to which they were liable.

8. The deposits which had been made in the Saving's Bank on account of Estates under Rupees 500, referred to in para. 8 of our last Report, were on 11th November 1856, transferred to the Sub-Treasurer under para. 3, Rule III of 8th April 1856, amounting with Interest to that date, to Rupees 2,487-0-9. The Balances at Credit under ten Rupees amounting to Rupees 660-4-10 deposited in the General Treasury, and those at Debit amounting to Rupees 228-5-10 paid by the Sub-Treasurer, under Extract Minutes of Consultation No. 1159, dated 24th October, and No. 1318, dated 10th December 1856, have been duly carried to account, and appear in the present Schedules, closing the Estates to which they belonged. Farther lists of such Balances are in course of preparation.

9. We observe that in three Estates taken charge of during the half year by the Administrator General, a Proctor was employed to obtain the Letters of Administration. This is explained to have been rendered necessary by the procedure required before the Court under the circumstances in which these Estates stood.

Mollien.
Robertson.
Tharah Beebee.

Fort St. George, Judicial Consultation, 3rd March 1857.

10. The Balance of Securities at 30th June 1856, as particularized in para. 11 of our last Report, amounted to.....Rupees... 580,693 3 1

Securities stated as received during the half year..... " .. 35,117 10 10

615,810 13 11

and Securities stated as disposed of 200,631 12 9

make the Balance at 31st December 1856.....Rupees... 415,179 1 2

This Balance was held as follows :

On account of 80 Estates, Sicca Rupees 67,800 or Company's Rupees ...	72,207	0	0
Company's ..	208,269	2	10
On account of 42 Trusts, Sicca Rupees 35,700 or Company's ..	38,020	8	0
Company's ..	96,682	6	4
	Rupees...	415,179	1 2

on reference to the Sub-Treasurer we find that there were deposited in the General Treasury at 31st December 1856—

Securities for Sicca Rupees 101,000 or Company's Rupees...	107,565	0	0
Company's ..	300,251	9	2

There were temporarily with the Administrator General and

since accounted for, Sicca Rupees 2,500 or Company's ..	2,662	8	0
Company's ..	4,200	0	0

and with the Accountant General for Registry Company's .. 500 0 0

Rupees... 415,179 1 2

11. The Administrator General has invested in Government Securities the funds which he has collected on account of each Estate or Trust under his charge, not required for ascertained current demands, when the same have amounted to Rupees 500, or as soon as practicable thereafter. These investments during the half year have been effected by transfer from other Estates and Trusts under his charge.

On account of 17 Estates and 1 Trust,

Sicca Rupees 3,500 or Company's Rupees...	3,727	8	0
Company's ..	27,069	2	10

and he has received in part of the assets of 3 Estates,

Sicca Rupees 3,400 or Company's ..	3,621	0	0
Company's ..	700	0	0

Total stated as received .. 35,117 10 10

He has realized and duly accounted for the proceeds of Securities sold through the Government Agents,

On account of 7 Estates and 3 Trusts,

Sicca Rupees 20,000 or Company's Rupees...	21,300	0	0
Company's ..	5,500	0	0

and by transfer to other Estates and Trusts under his charge on

account of 12 Estates and 4 Trusts,			
Sicca Rupees 3,500 or Company's Rupees...	3,727	8	0
Company's ..	27,069	2	10

he has delivered over in part of the assets of 3 Trusts

Company's ..	3,700	0	3
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he has transferred to the Sub-Treasurer under Section LI,

Act VIII of 1855, Sicca Rupees 19,000 or Company's Rupees...	20,235	0	0
Company's ..	64,700	0	0

Fort St. George, Judicial Consultation, 3rd March 1857.

and on account of the Estates of Major Maynor and Mr. Innes referred
to in para. 7 Company's Rupees... 54,400 1 11

Total stated as disposed of Rupees... 200,631 12 9

We have checked the entries of Sales effected through the Government Agents by comparison with the accounts rendered by these Officers, and those of Securities transferred as they stand in the Books, and we find the whole to be correct.

12. We have the honor to acknowledge the receipt of Extract from the Minutes of Consultation No. 1229, dated 12th November 1856. The Security therein directed to be disposed of on account of the Estate of Lieutenant Colonel A. Lindsay, was sold by the Administrator General on 5th January, after reference to ourselves as to its fair market value at the time, at 1 per cent discount, and the proceeds remain in his hands to be remitted with the residue to the representatives in England.

13. In terms of the instructions contained in Despatch from the Honorable Court of Directors No. 10 of 1852, the Administrator General has deposited in the General Treasury for remittance to England during the half year, on account of 9 Estates and 5 Trusts Rupees 42,698-3-10, the Receipts granted to Mr. Francis Clark of the India House by the parties on whose behalf these remittances were made, so far as they have yet come to hand, have been duly produced for our inspection.

14. The Commission charged by the Administrator General during the half year amounts

On 140 Estates to.....	4,342	4	3
On 57 Trusts.....	181	9	1

Rupees... 4523 13 4

we have checked the whole of these charges, and the amounts on which they have been calculated; with a single trifling inaccuracy, adjusted on being pointed out by us, the whole are correct. The Administrator General has also charged under para. 4 Extract Minutes of Consultation No. 986, dated 13th September 1856, Rupees 25-3, for copies of Inventories and accounts filed by him in Court, and Rupees 1-4, for copies furnished to parties interested.

15. We have compared the Schedules of Estates and Trusts closed with the Book No. 11, Rule I of 8th April 1856, and find the whole to be correctly stated. The small Balances disposed of through the Sub Treasurer, and referred to in para. 8, it has not been thought necessary to recapitulate in these Schedules, as they belonged for the most part to Estates previously closed in the usual course.

16. The Administrator General has kept during the half year the whole Books required by the Rules of 8th April 1856. We have examined these and find them to be kept in a regular and business like manner. The Cash Book has been balanced daily and monthly and we have checked its summation throughout.

17. With reference to Section XXXVIII, Act VIII of 1855. We consider that the sum of Rupees 650, should be allowed the Administrator General for the preparation of his Schedules and the copies thereof, that the same with the amount of the usual small Bill for printing copies of the Schedules, and such allowance as the Right Honorable the Governor in Council may be pleased to grant ourselves, should be apportioned in the usual manner to the whole Estates and Trusts having assets at Credit in excess of ten Rupees, and that the half year's Interest on the sum of Rupees 45,000 deposited in the General Treasury under para. 4, Rule III of 8th April 1856, amounting to Rupees 900, should be drawn and applied in terms of para. 2, Rule IX, to defray the portion of these charges falling upon Estates with balances of less than Rupees 500, and to reduce those falling to the other Estates.

18. We have the pleasure to state that the Administrator General and his Establishment have afforded us every facility in their power for the discharge of our duty.

(Signed) J. S. SPENCE,

(Signed) B. CARDOZO,

*Auditors of the Accounts
of the Administrator General.*

Fort St. George, Judicial Consultation, 3rd March 1857.

No. 2. ORDER THEREON, No. 234; dated 26th February 1857.

1. In the letter recorded above the Auditors report the result of their examination of the Accounts of the Administrator General for the half year ending 31st December 1856.

2. The Schedules are said to contain the Accounts of 831 Estates, and 135 Trusts, being the whole of those which the Administrator General had received charge of up to 31st December 1856, and upon which any Assets had been realized. They are also said to exhibit the disposal of 31 Estates and 9 Trusts which have been closed.

3. The whole of these Accounts and every transaction which they include have been examined by the Auditors and found satisfactory. The Books have been kept in a business-like manner and in accordance with the prescribed rules.

4. It is observed that during the past half year, the Administrator General has, under Section 51, Act VIII of 1855, transferred to the Sub-Treasurer the Assets of 9 Estates which have lapsed to Government amounting to Rupees 87,095-13-4, and that pursuant to the orders contained in para: 8, Extract Minutes Consultation, 13th September 1856, he has also remitted to that Officer the net balance of the Assets of the Estates of Major Maynor and John Innes, amounting respectively to Rupees 53,111-11-4 and Rupees 1,710-8-6. The deposits that had been made in the Saving's Bank on account of Estates under 500 Rupees but transferred to the Sub-Treasurer in compliance with para: 3, No. 111 of the Rules of 8th April 1856, amount, with interest, to Rupees 2,487-0-9. The Administrator General has also deposited in the General Treasury, for remittance to the Honorable the Court of Directors on account of 9 Estates and 5 Trusts Rupees 42,698-3-10.

5. The commission charged by the Administrator General during the half year under review amounts to Rupees 4,523-13-4 or on an average to Rupees 754 per mensem.

6. The Auditors notice that in three Estates a Proctor was employed to obtain the letters of Administration. The circumstances under which it was considered necessary to adopt this course should have been more fully explained and the expense involved by the employment of the Proctor should have been specified.

7. Agreeably to the recommendation in para: 17 of the Auditors' letter, the Right Honorable the Governor in Council is pleased to allow the Administrator General the sum of Rupees (650) six hundred and fifty, for the preparation of the Schedules and the copies thereof with the amount of the Bill for printing the Schedules, and also Rupees (600) six hundred to each of the Auditors in remuneration of their services, the whole to be charged to all Estates and Trusts having Assets at Credit in excess of 10 Rupees in the manner proposed by the Auditors, the interest of the money deposited in the General Treasury under para: 4, No. III of the Rules amounting to Rupees (900) nine hundred, being appropriated in the terms of para: 2 of Rule IX, to the payment of the portions of these charges falling upon Estates with balances of less than Rupees 500, and then in reduction of those falling on other Estates.

(Signed) T. PYCROFT,

Chief Secretary.

Forwarded 61,296 10 10
he has transferred to the Sub-treasurer.

under Section LI Act VIII of 1855.

5th Rs 19000. or Co Rs 20235.

Co Rs 64700

and on Account of the Estates

of Major Maynor & Mr Jones

referred to in para 7. Co Rs 34400 1 11.

Total stated as disposed of Rs 200631 12 9

We have checked the entries of Sales
effected through the Government Agent
by Comparison with the Accounts rendered
by these officers, & those of Securities
transferred as they stand in the Books,
& we find the whole to be correct.

12. We have the honor to acknow-
ledge the receipt of Extract from the
minutes of Consultation No 1229 dated
12th Nov 1856. The Security therein
directed to be disposed of on Account
of the Estate of Lt Col A. Lindsay,
was sold by the Administrator General

on 5th Jan, after reference to ourselves
as to its fair market value at the time,
at 1 for discount, & the proceeds remain
in his hands to be remitted with the
residue to the Representatives in England

13. In terms of the instructions
contained in Despatch from the Hon-
rable Com^{rs} of Directors No. 10 of 1852
the Administrator General has deposited
in the General Treasury for remittance
to England during the half year,
on account of 9 Estates & 5 Trusts, Rs 42698. 3. 10.
the receipts granted to Mr Francis
Clark of the India House by the
parties on whose behalf these remittances
were made, so far as they have yet come
to hand, have been duly produced
for our inspection.

14. The Commission Charged
by the Administrator General during
the half Year Amounts.

on 140 Estates to	4342 4 3
on 57 Trusts. —	181 9 1
	<u>Rs 4523 13 4</u>

64529
 754 per memo
 note in file

No. 334

Extract from the Minutes of Consultation

Dated 26th February 1857

Read the following Letter
from the Auditors of the Accounts
of the Administrator General.

(Here enter 5th Feb/57)

1. In the Letter received
above the Auditors report the
result of their examination of
the Accounts of the Adminis-
trator General for the half year
ending 31st December 1856.

2. The schedules are said
to contain the Accounts of 831
Estates, and 136 Trusts, being the
whole of those which the Ad-
ministrator General had received
charge of up to 31st Dec/56 and
upon which any assets had been
realized. They are also said to
exhibit the disposal of 31 Estates

[Handwritten signatures and initials]

and 9 trusts which have been closed.

3. The whole of these Accounts and every transaction which they include have been examined ^{the} by the Auditors and found satisfactory. The books have been kept in a business like manner and in accordance with the prescribed rules.

4. It is observed that during the past half year, the Administrator General has, under Sec 56, Act VIII of 1855, transferred to the Sub-Treasurer the assets of 9 Estates which have lapsed to Government amounting to Rs 87,095-13-4, and that pursuant to the orders contained in para 8, D. L. No. 13 Sept/56 he has also remitted to that officer the net balance of the assets of the estates of Major Maynor and John Lures, amounting respectively to Rs 53,111-11-4 and Rs 1,710-8-6. The deposits that have been made in the Savings

Bank on account of Estates but transferred to the Sub Treas under 500 Rs in compliance

with

with para 3 of the Rules of 8th April/56 amount, with interest, to Rs 2487-11-9. ~~It is also shown~~ that the Administrator General ^{also} has deposited in the General Treasury, for remittance to the Honble the Court of Directors on account of 9 Estates and 5 trusts Rs. 42,698-3-10.

5. The commission charged by the Administrator General during the half year under review amounts to Rs 4523-13-4 or on an average Rs 754 per mensem. This sum is some what less than that realized during the previous six months, but is in advance of that charged in the half year ending Dec/55 by Rs 38.

6. The auditors notice that in three Estates a Proctor was employed to obtain the letters of Administration. The circumstances under

which

which it was considered necessary
to adopt this course should have
^{more} been fully explained and the
expense involved by the employ-
ment of the Proctor should
have been specified. The Auditor
will be requested to obtain this
information from the Adminis-
trator General and submit
it to Government.

7. Agreeably to the recom-
mendation in para 17 of the
Auditors' letter, the Right Hon^{ble}
the Governor in Council is
pleased to allow the Adminis-
trator General the sum of
Rupees (650) six hundred and
fifty for the preparation of the
Schedules and the copies thereof
with the amount of the Bill
for printing the Schedules,
and also Rupees (600) six
hundred to each of the
Auditors in remuneration

of

of their services, the whole to be
charged to all Estates and Trusts
having assets at credit in excess
of 10 rupees in the manner pro-
posed by the Auditors, ~~the Board~~
~~in Council also grants authority~~
~~for drawing~~ the interest of the
money deposited in the General
Treasury under para 4, 10 III of
the Rules amounting to
Rupees (900) nine hundred,
^{being} ~~and for appropriating the same~~
in the terms of para 2 of Rule
18, to the payment of the portions
of these charges falling upon
Estates with balances of less than
Rs 500— and then in
deduction of those falling
on other estates—

Copy to Auditors of the Administrator
General's accounts.
" to Administrator General with
Copy of Report of Auditors
" Sub Treasurer
" Accountant General

Disposed by

J.P.

Adm'd to March 10th 1857.

17 1857.

Adm'd to March 15th 1857.

P. 2.

Transferred to the Administration
of the Dept.

1857

Mr. L. W. Davis, 3rd March 1857
Adm'd to 1857 Dept.

17 1857.

Extract from the
Minutes of Board
20th February 1857
Transferred to the
Administration of the
Dept. 1857.

Off. Memo from the Secretary of the
of the 14th March 1857. P. 10.

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