

MADRAS RECORD OFFICE.

Government of Madras.

Jurisdiction DEPARTMENT.

G.O. No.	1293	Press
		Mis.
1-3		
Dated	22-5-1958	

Not to be folded or roughly handled

Read the following letters.

No. 1. From the Auditors of the Accounts of the Administrator General; to THOMAS PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 31st August 1858.

SIR,

1. We have the honor to submit our Report on the Accounts of the Administrator General, for the half year ending 30th June last.

2. That Officer has laid before us his Schedules prepared in the form laid down in 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 of 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 501 Estates and 131 Trusts, being the whole of which the Administrator General had received charge up to 30th June last, and on which any assets had been realized. They also exhibit the disposal of 25 Estates and 5 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 31st December 1857, as particularized in para. 5 of our last Report, amounted to Rupees . 63,661 2 3
The Receipts during the half year, aggregated „ 81,293 12 8

1,44,954 14 11

and the payments... 83,325 10 0

Balance at 30th June 1858... 61,629 4 11

The particulars of this balance are amount due by Administrator General

To 396 Estates... 60,491 14 2

To 68 Trusts... 5,410 13 10

65,902 12 0

Amount due to Administrator General

By 73 Estates ... 1,765 4 1

By 29 Trusts ... 2,508 3 0

4,273 7 11

61,629 4 11

and is accounted for as follows:—

Deposit in General Treasury under No. 4, Rule III

of 8th April 1856 .. 45,000 0 0

In the Bank of Madras... 13,954 12 9

Cash on hand at that date... 2,674 8 2

61,629 4 11

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 on the 30th June last, in the Books of the Bank of Madras, and in the Cash Book of the Administrator General, respectively.

6. The particulars of the above Receipts and Payments are as follows:—

Receipts.

On account of 109 Estates... Rupees... 78,786 4 10

On account of 52 Trusts..... „ 2,507 7 10

81,293 12 8

Payments.

On account of 165 Estates... Rupees... 79,133 14 7

On account of 61 Trusts ... „ 4,191 11 5

83,325 10 0

which

Fort St. George, Judicial Consultation, 28th September 1858.

We have carefully gone over the whole of these operations, checking the receipts by the numbered copies kept as prescribed by No. 4, Rule 1 of 8th April 1856, by the inspection of Account 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 received by him on account of the Estates and Trusts under his charge, but we have to notice that the proceeds of the landed and other property belonging to the Estates of Xavier and McDowell, amounting to Rupees 14,267-3, referred to in para. 6 of our last Report, are still uncollected; and that the proceeds of certain further sales which have subsequently become due, on account of the following Estates, are also unrealized, viz:—

McDowell, Account Sale, dated 3rd October 1857.....	6,544	3	2
Do. do. 28th September do.	805	9	3
Do. do. 21st November do.	201	15	9
Do. do. 22nd January 1858	4	13	1
Dighton, do. 12th December 1857.....	3,386	7	2
Wroughton, do. 15th January 1858	820	5	3
	11,763	5	8

Immediately on finding that the first mentioned sum was still outstanding, we wrote to the Administrator General, requesting to be informed, what steps had been taken for its realization, and whether he had reason to expect an early adjustment. The last mentioned items were discovered as we proceeded in our audit. By the enclosed reply from Mr. Teed, Government will observe, that the recovery of these outstandings is dependent upon the settlement of Messrs. Ashton, Richardson and Co.'s claims on the late Nabob of the Carnatic, and that Interest is to be allowed from due date of their Account Sales to that of the payment. We would, however, observe that had the amounts of these Account Sales been recovered when due they could have been invested in Government Securities at a much more favorable rate than could now be done, and we submit that the Administrator General should be instructed to see that the difference between the rate at which Government Securities could have been purchased at the due dates of the Account Sales and the rate at which he is enabled to invest them when received should also be recovered, so that the Estates may not suffer from the delay.

7. The whole of the payments have been satisfactorily proved, but we have to notice one item as objectionable, viz., a charge of Rupees 300 for funeral expenses on account of the late J. R. A. Dighton, whose Estate is likely to prove insolvent. The original demand made by the Undertaker was 400 Rupees, but on the Administrator General objecting to it as exorbitant, a reduction of 100 Rupees was consented to, and as the Widow certified that she had made arrangements with the Undertaker before the Estate came under the charge of the Administrator General, the latter was obliged to admit and satisfy the claim. Where the payments have been begged, we have inspected the Will of the Testator. In one instance the Administrator General had to employ a Proctor to enable him to obtain administration, viz., in Corley's Estate, the costs of which were Rupees 159-12.

8. The Administrator General has transferred during the half year to the Sub-Treasurer, assets lapsing to the Honorable Company under Section LI of Act VIII of 1855, on account of 5 Estates, in Government Securities, Sicca Rupees 500 and Company's Rupees 1,000, and in cash Rupees 486-11-3; and under Rule III, Section 3 of 8th April 1856, on account of 7 Estates, in cash Rupees 167-10-9.

9. The balance of Securities at 31st December 1857, as particularized in para. 9 of our last

Report, amounted to.....	Sicca Rs. 97,700	0	0	Co.'s Rs. 3,02,682	6	4
Receipts during the half year.....	"	"	"	"	52,417	13 7
	97,700	0	0	3,55,100	3	11
Disposed of.....	"	30,900	0	"	39,210	13 3
Balance at 30th June 1858.....	"	66,800	0	"	3,15,889	6 8

Fort St. George, Judicial Consultation, 28th September 1858.

This Balance was held as follows:—

On account of 71 Estates	Sicca Rs. 61,800	0	0	Co.'s Rs. 254,117	13	7
On account of 34 Trusts.....	"	5,000	0	"	61,771	9 1
	"	66,800	0	"	3,15,889	6 8

On reference to the Sub-Treasurer, we find that there were deposited in the General Treasury at 30th June last, Government and other Securities amounting to .. 54,800 0 0 Co.'s Rs. 2,93,689 6 8 and there was temporarily with the Administrator General and since accounted for .. 12,000 0 0 " 14,200 0 0 also 8 Bank shares belonging to Corley's Estate, subsequently deposited in the General Treasury... " 8,000 0 0

	66,800	0	0	"	3,15,889	6 8
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The Administrator General has invested in Government Securities the funds he has collected on account of the Estates under his charge, which were not required for ascertained current demands, when the same have amounted to Rupees 500, or so soon as practicable thereafter. These Investments during the half year were as follows:—

By purchase on account of 20 Estates and 3 Trusts.....	Co.'s Rs. 34,500	0	0
By transfer from other Estates and Trusts under his charge, on account of 13 Estates...	"	17,917	13 7
	52,417	13	7

The Administrator General has realized and duly accounted for the proceeds of Securities transferred, on account of 9 Estates and 1 Trust... Sicca Rs. ... Co.'s Rs. 17,917 13 7 he has delivered up to the Sub-Treasurer under Section LI, Act VIII of 1855 ... " 500 0 0 " 1,000 0 0 and to the parties interested on account of 2 Estates and 5 Trusts... " 30,400 0 0 " 20,292 15 8

	30,900	0	0	"	39,210	13 3
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10. In terms of the instructions contained in the Honorable Court's Despatch, No. 10 of 1852, the Administrator General has deposited in the General Treasury for remittance to England during the half year, on account of 7 Estates, Rupees 9,158-13-1. The receipts granted to Mr. Francis Clark of the India House by the parties on whose behalf these and previous remittances were made, so far as they have yet come to hand, have been produced for our inspection.

11. The Administrator General has charged commission during the half year as follows:—

On 100 Estates... Rupee	2,433	12	1
On 39 Trusts... "	107	5	4
	2,541	1	5

and he has also charged under para. 4, Extract Minutes Consultation, No. 986, dated 13th September 1856, for copies of accounts and collating the same ... 205 6 0

Total during the half year Rupees...	2,746	7	5
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We have checked the whole of these charges and found them correct.

A statement of the commissions drawn by Mr. Serle the late Administrator General, on over-invested Estates, and since disallowed by the Honorable Court, is now being prepared in the Administrator General's office at the request of the Honorable Company's Solicitor, with a view to their recovery.

12. We have compared the Schedules of closed Estates and Trusts with the Book No 11, ordered to be kept by Rule I of 8th April 1852, and found the whole to be correctly stated.

which

Fort St. George, Judicial Consultation, 28th September 1858.

13. As directed in para. 3, Extract Minutes of Consultation, dated 10th December 1856, we have certified the correctness of the following lists of small balances under ten Rupees at debit and credit at this date, and recommend that the same be written off the Books of the Administrator General as usual.

A—59 Estates and Trusts balance at credit...Rupees .. 258 6 5
B—19 do. do. at debit .. „ ... 60 14 9

14. The Administrator General has kept during the half year the whole Books required by the Rules of 8th April 1856, we have examined and found them in order. The Cash Book has been balanced daily and monthly, and we have checked its summation throughout.

15. With reference to Section XXXVIII of 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, and that the same, with the usual small Bill for printing, 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 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.

16. We have the pleasure to state that the Administrator General and his establishment have afforded us every facility in the discharge of our duty.

We have, &c.,
(Signed) B. CARDOZO,
(„) J. T. MACLAGAN,
*Auditors of the Accounts
of the Administrator General.*

1335.

*Madras, Administrator General's Office,
31st August 1858.*

To

B. CARDOZO, Esq.,

AND

J. T. MACLAGAN, Esq.,

Auditors of the Accounts of the Administrator General.

GENTLEMEN,

I have the honor to acknowledge the receipt of your letter of the 26th Instant, and in reply to annex for your information, copy of one I have received from Messrs. Ashton, Richardson and Co., relative to the several Accounts Sale referred to by you.

I have not taken any steps in the Supreme Court to compel the payment, as I know that Messrs. Ashton, Richardson and Co., have claims against the Estate of the late Nabob of the Carnatic to a very large amount, and that they have been in expectation of a Bill passing the Legislative Council, which would have enabled them to realize the amount to be reported due and discharge the debts due by themselves.

Had I taken any proceedings in the Supreme Court, the same would have been attended with expense, and I fear further delay. They have promised and I will take care that the Interests of the several Estates be looked after and in no ways injured.

The Interest will be paid by Ashton, Richardson and Co., from the dates the Bills of Sale were payable.

I have, &c.,
(Signed) C. M. TEED,
Administrator General.

Fort St. George, Judicial Consultation, 28th September 1858.

Madras, 28th August 1858.

C. M. TEED, Esq.,

Administrator General.

SIR,

In reply to your communication of the 27th Instant, we beg to state, that we shall very shortly be prepared to meet the amount due by us to the Estates, and you are perfectly aware that the affairs of the Nabob of the Carnatic are now being in a train of settlement, and of our having the Decree passed in our favor in respect of the landed property mortgaged to us, and which we shall in a few days obtain possession of, and proceed to a sale, and make up the amount without any loss to the Estates. We ask your forbearance for a little time longer, when matters will be finally adjusted. We have also instructed our Solicitor Mr. A. M. Ritchie, to hand to you from the proceeds or assets he may realize on our account, the amount of the Account Sales unadjusted, with Interest from the dates they fell due, and for your better satisfaction, we hand you a letter to him on the subject.

We remain, &c.,

(Signed) ASHTON, RICHARDSON AND Co.

Madras, 28th August 1858.

A. M. RITCHIE, Esq.,

SIR,

We request that you will, on recovery of the first assets belonging to us of the Suits entrusted to you, pay C. M. Teed, Esq., the Administrator General, the amount of our Account Sales in his favor with Interest from the dates they severally fell due.

We remain, &c.,

(Signed) ASHTON, RICHARDSON AND Co.

(True Copies.)

(Signed) B. CARDOZO,

(„) J. T. MACLAGAN,

*Auditors of the Accounts
of the Administrator General.*

No. 2. From C. M. TEED, Esq., Administrator General, Madras; to T. PYCROFT, Esq.,
Chief Secretary to Government, Fort Saint George, dated 1st September 1858.

SIR,

I have the honor to forward to you two Lists, marked A and B, certified by the Auditors, of Estates having small sums at debit, and small balances at credit, and request you will have the goodness to obtain the directions of the Right Honorable the Governor in Council for the payment of the sums in question.

In the List of sums at debit marked B, there are three Estates as noted in the margin,* having sums above Rupees 10. These I have likewise included in such List, as I am aware that there is not any likelihood of any further transactions taking place; and in order that the accounts may be finally adjusted and the names omitted in my future Schedules.

* Lieutenant S. W. Jervis.
Mr N Lee
Miss M. McLeod.

which

Fort St. George, Judicial Consultation, 23th September 1858.

A.

List of Balances to be paid into the Treasury to credit of Government.

Names of Estates.	Date of Administration.	Date of last entry of Debtor side.	Date of last entry of Creditor side.	Amount of Balance in favor.	Rs. A. P.
Anderson, Asst. Surg. James	1855 Augt. 8	1858 March 23	1858 April 1	4 4 7	
Elliot, Lieut. R. J. M.	1850 April 9	1851 April 28	1852 Decr. 11	1 2 0	
Edgcome, Surg. G.	1849 Sept. 29	1857 March 3	1857 Augt. 14	3 14 0	
Elizabeth alias Erie	1854 July 19	1850 Novr. 9	1852 Decr. 11	4 14 1	
Ellis, Miss Clara	1855 March 17	1855 Sept. 25	1856 March 31	1 0 0	
Freese, Lieut. J. C.	1843 Feby. 20	1844 Jany. 18	1851 Novr. 4	2 0 0	
Fuller, Ens. W. A.	1847 April 9	1848 June 9	1854 " 23	1 2 2	
Fowle, Capt. J.	1844 Octr. 18	1845 Jany. 8	1851 " 4	2 6 7	
Fraser, Esq., Angus	1847 Jany. 5	1854 Octr. 31	1855 March 2	1 15 0	
Ferrier, Asst. Surg. C	1848 Sept. 8	1850 Novr. 21	1854 Novr. 23	6 5 0	
Field, Vety. Surg. J.	" Decr. 1	1851 Sept. 4	" " 23	3 4 7	
Fraser, Lieut. W.	1850 April 12	" June 26	" " 23	4 4 5	
Gainie, Asst. Surg. E. L. I.	" May 18	" Feby. 12	" " 23	2 10 7	
Goodrich, Lieut. S. B. R. H. N. T.	1855 March 17	1856 June 6	1856 July 21	9 9 7	
Garrow, Capt. William	" Decr. 12	1857 April 1	1857 Octr. 22	3 7 0	
Hall, Mrs. J. S.	1848 " 1	1849 Jany. 18	1854 May 23	1 8 0	
Harrison, Mrs. L. W.	1845 Octr. 25	1845 Octr. 29	1846 Jany. 26	3 10 0	
Hillale, Mr. D. D. B.	" July 12	1846 Augt. 12	1854 May 23	0 12 0	
Hamilton, Esq., A.	1846 " 18	1849 April 21	1856 March 31	3 11 0	
Hamilton, Mr. H.	1849 Novr. 16	" Decr. 3	1853 May 9	0 8 0	
Halpin, Capt. J.	" Jany. 5	1852 " 23	1856 March 31	4 12 0	
Hunter, Esq., J. A.	1818 Augt. 18	1850 June 14	" Novr. 21	9 14 4	
Harris, Lieut. J. D.	1849 June 30	1850 July 20	1854 " 23	9 7 7	
Hawkins, Esq., E. J.	1850 Octr. 25	1851 May 5	1856 " 21	3 13 3	
Hay, Ens. L.	1852 Feby. 28	1853 " 26	1854 " 23	0 11 0	
Halkett, Esq., J.	" Augt. 13	1854 June 15	1858 May 11	5 13 7	
Holmes, Asst. Surg. G. G.	1855 March 21	1856 Feby. 11	1856 Novr. 21	8 15 0	
Howe, Mrs. Margaret	" Sept. 13	" May 14	" " 21	0 8 0	
Innes, Lieut. J. J.	" May 14	" June 13	" " 21	8 7 6	
Jeffrey, Mrs. M.	1847 July 15	" Octr. 13	" Octr. 28	8 8 0	
Jacob, Lieut. J.	1849 March 2	1850 Decr. 16	1854 Novr. 23	3 12 0	
James, Capt. R. H.	1850 Jany. 7	1857 " 8	1857 Decr. 19	8 9 7	
Keighly, Lieut. F.	" Sept. 25	1855 May 25	1852 June 30	8 0 0	
Kensington, Lieut. C.	1852 Jany. 10	1853 Feby. 4	1854 Novr. 23	5 0 2	
Lindsay, Cornet R.	1849 Feby. 16	1855 July 13	1856 March 31	5 6 7	
Lackington, Lieut. G.	1848 Augt. 8	1849 Octr. 11	1854 Novr. 23	1 0 0	
Licerf, Mr. Charles	1847 Octr. 20	1847 " 29	1852 Decr. 11	3 10 7	
LeGeyt, Lieut. W. H.	1848 July 31	1849 Augt. 8	1854 Novr. 23	4 12 0	
Lushington, Esq., G. F.	1849 June 9	1850 Octr. 12	" " 23	3 10 7	
Leete, Mr. S.	1852 May 8	1854 June 15	1855 July 24	9 8 7	
Lloyd, Miss M.	1855 Augt. 16	1855 Octr. 15	1856 Novr. 11	1 9 6	
Munro, Miss A. M.	1818 Jany. 18	1848 Jany. 21	" " 21	2 13 2	
Munro, Miss C. A.	" " "	" " "	" " "	8 12 0	
Munro, Esq., U. V.	1845 July 31	1855 April 24	1855 Octr. 10	8 12 0	
McQueen, Esq., E.	1848 Jany. 4	1848 " 26	1853 May 9	4 4 3	
McPherson, Mrs. E.	1847 Feby. 16	1847 Octr. 26	1852 June 30	4 10 0	
Marshall, Mrs. A.	" Decr. 21	1848 Jany. 3	1854 Novr. 23	3 4 0	
Morgan, Ens. D.	1818 Octr. 26	1849 Novr. 15	" " 23	5 0 7	
Morris, Esq., James (Attorney at law)	1830 Augt. " 1832	June 22	1852 June 30	3 4 7	
Marshall, Mrs. B.	1849 July 10	1849 Sept. 19	" " 30	3 5 3	
Maelzar, Mr. J. G.	847 Octr. 16	1855 April 24	1856 March 31	2 11 3	
Meade, Sub-Connr. J.	1848 April 5	1849 June 19	1857 April 21	6 15 1	
Murphy, Pend. Serjt. D.	1851 July 5	1852 Novr. 12	1855 March 21	0 5 6	
				4 5 1	

Fort St. George, Judicial Consultation, 23th September 1858.

Names of Estates.	Date of Administration.	Date of last entry of Debtor side.	Date of last entry of Creditor side.	Amount of Balance in favor.	Remarks.
McAlpine, Lieut. R.	1829 May 5	1856 Feby. 1	1856 Novr. 21	3 0 0	
McCape, Rev. A.	1853 Sept. 2	1854 Octr. 10	" March 31	1 4 0	
McEvoy, Rev. J.	1854 Jany. 3	1856 March 31	" Novr. 21	9 14 6	
Maynor, Major T.	1855 Novr. 21	" Octr. 1	" " 21	4 14 6	
Mollien, Esq., E. B. V.	1856 June 9	" Sept. 2	1857 March 23	2 12 3	
				258 6 5	

(Signed) C. M. TEED,

Madras.
Administrator General's Office,
30th June 1858.

Administrator General.

The above Balances aggregating Company's Rupees two hundred and fifty-eight, Annas six and Pice five, certified as correct.

(Signed) B. CARDOZO,
(") J. T. MACLAGAN,

Auditors of the Accounts of the Admor. Genl.

B.

List of sums due to the Administrator General.

Names of Estates.	Date of Administration.	Date of last entry of Debtor side.	Date of last entry of Creditor side.	Amount due.	Remarks.
Convenant, Captain J. M.	1856 April 29	1857 Sept. 11	1857 Decr. 19	0 2 0	
Faticante, Band Master P.	" " "	" " "	" Feby. 2	0 10 0	
Godfrey, Sergeant	1841 Sept. 1	1858 April 1	1858 April 8	0 1 0	
Hay, Lieut. W. G.	1842 Feby. 19	1856 Novr. 26	1857 June 30	2 4 9	
Innes, Esq., J.	1806 June 12	" " 21	" " 30	3 13 0	
Jenkins, Capt. C. K.	1855 Novr. 5	" " 5	" " 30	11 8 9	
Jervis, Lieut. S. W.	1827 Augt. 27	" " 19	" " 30	2 9 9	
Knox, Esq., G. M.	1805 Novr. 16	1858 June 2	1858 June 7	3 0 0	
Leach, Lieut. W.	1842 March 10	1857 Novr. 19	" " 30	10 4 0	
Lee, Mr. N.	1855 June 16	1856 " 12	" " 4	4 14 9	
Lockhart, Major W. E.	" " "	" " "	1856 July 23	0 2 6	
Lowry, Mr. W. T.	" " "	" " "	1857 Augt. 14	1 15 9	
Munt, Lieut. Col. Henry	1820 Jany. 26	1856 Augt. 15	1857 Novr. 25	0 8 0	
Mather, Condr. James	1814 April " "	" Feby. 1	1856 Novr. 25	1 4 9	
Meiklejon, Capt. E.	1811 Novr. 9	" Augt. 21	1857 June 30	1 4 0	
Milsome, Capt. G.	1824 April 2	1837 Decr. 15	1858 " 30	1 4 0	
Munn, Lieut. Col. Henry	1833 Augt. 23	1855 " 19	" Jany. 6	1 4 0	
McLeod, Mrs. M.	1855 Novr. 5	1856 Octr. 7	1857 Augt. 14	12 8 0	
Moss, Capt. J.	" " "	" " "	" Decr. 9	0 8 0	
				60 14 9	

(Signed) C. M. TEED,

Madras, Administrator General's Office.
30th June 1858.

Administrator General.

The above Balances aggregating Company's Rupees sixty, Annas fourteen and Pice nine, certified as correct.

(Signed) B. CARDOZO,
(") J. T. MACLAGAN,

Auditors of the Accounts of the Admor. Genl.

No. 3. ORDER THEREON, No. 1293; dated 22nd September 1858.

In the first of the letters recorded above, the Auditors report the result of their examination of the Accounts of the Administrator General for the half year ending 30th June last; and with the second the Administrator General submits, with a view to final adjustment, two lists, certified by the Auditors, of Estates having small balances to credit or debit.

which

Fort St. George, Judicial Consultation, 28th September 1858.

2. The Schedules of the Administrator General, the Auditors state, contain the accounts of 501 Estates and 131 Trusts, being the whole of those that Officer had received charge of up to 30th June 1858, and upon which any assets had been realized. They are also said to exhibit the disposal of 25 Estates and 5 Trusts which had been closed. The whole of these accounts, and every transaction which they include have been examined by the Auditors, and they notice such as call for remark.

3. The Account Sales of the landed and other property belonging to the Estates of Messrs. Xavier and McDowell, amounting to Rupees 14,267-3 referred to in the Auditors' last report, the Government observe, remain still unadjusted by Messrs. Ashton, Richardson and Co., as also other accounts, since due, belonging to the Estates of Messrs. McDowell, Dighton and Wroughton, aggregating Rupees 11,763-5-8. The recovery of these sums, it appears from the correspondence submitted by the Auditors, is dependent upon the settlement of Messrs. Ashton, Richardson and Co.'s claims on the late Nabob of the Carnatic, and Interest is to be allowed from due date of the Accounts Sale to that of the payment. The Government must remark, that it was highly irregular on the part of the Administrator General, thus to allow these payments to be deferred. He will be held responsible that Messrs. Ashton, Richardson and Co., do discharge the amount with Interest and will be answerable for any deficit that may occur. He will also, as suggested by the Auditors, be required to make good the difference between the rate at which Government Securities could have been purchased at the due dates of the Accounts Sale and the rate at which he may be enabled to invest the amount when recovered.

4. During the period under review, the Administrator General is stated to have paid over to the Sub Treasurer the following sums:—

Government Securities for Sicca Rupees 500 and Company's Rupees 1,000 and in cash Rupees 486-11-3, on account of 5 Estates, which had lapsed to Government under Section 51, Act VIII of 1855.

Rupees 167-10-9, on account of 7 Estates coming under para 3, No. III of the Rules of 8th April 1856; and

Rupees 9,158-13-1, to be remitted to England on account of 7 other Estates, under the instructions contained in the Despatch from the Court of Directors, No. 10 of 1852.

5. The commission charged by the Administrator General during the past half year, amounted to Rupees 2,541-1-5, exclusive of the charge for copies &c., of accounts, aggregating Rupees 205-6.

6. List A, submitted by the Administrator General with his letter above recorded, exhibits the small balances standing to the credit of 59 Estates; and list B, the sums due to him on account of 19 other Estates. The Auditors recommend that these accounts be adjusted in the usual way. The Government accordingly direct that the sums at credit belonging to the Estates specified in list A, amounting to Rupees 258-6-5, be paid into the General Treasury to the credit of Government; and that those at debit as given in list B, aggregating Rupees 60-14-9, be disbursed to the Administrator General by the Sub Treasurer. By this means, it is observed, that the Books and Schedules of the former Officer will be relieved of 78 Estates and the net sum to be credited to Government, will be Rupees 197-7-8.

7. Pursuant to the recommendation contained in para. 15 of the Auditors' letter, the Government are pleased to allow the Administrator General the sum of Rupees (650) six hundred and fifty for the preparation of his Schedules and the copies thereof, with the amount of the Bill for printing the same, 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 Rupees 10, the Interest of the money deposited in the General Treasury under para. 4, No. III of the Rules, amounting to Rupees 900, being appropriated in the terms of para. 2, Rule IX, to the payment of the portion of these charges falling upon Estates with balances of less than Rupees 500, and then in reduction of those falling on other Estates. The Accountant General will accordingly disburse to the Administrator General the Interest referred to above.

(Signed) T. PYCROFT,
Chief Secretary.

requesting to be informed what steps have been taken for its realization, and whether he had reason to expect an early adjustment. The last mentioned items were discovered as we proceeded in our audit. By the enclosed reply from Mr. Secy, Government will observe that the recovery of these outstandings is dependent upon the settlement of Messrs. Ashton (Richardson & Co's claims on the late Nabob of the Carnatic), and that interest is to be allowed from due date of their Account Sales to that of the payment. We would, however, observe that had the amounts of these Account Sales been recovered when due they could have been invested in Government Securities at a much more favorable rate than could now be done, and we submit that the Administrator General should be instructed to see that the difference between the rate at which Government Securities could have been purchased at the due dates of the Account Sales and the rate at which

which he is enabled to invest them when received should also be recovered, so that the Estates may not suffer from the delay.

7. The whole of the payments have been satisfactorily proved, but we have to notice one item as objectionable, viz. a charge of Rupees 300 for funeral expenses on account of the late. A. R. A. Dighton, whose Estate is likely to prove insolvent. The original demand made by the Undertaker was 400 Rupees, but on the Administrator General objecting to it as exorbitant, a reduction of 100 Rupees was consented to, and as the Widow certified that she had made arrangements with the Undertaker before the Estate came under the charge of the Administrator General, the latter was obliged to admit and satisfy the claim. Where the payments have been frequent, we have impletted the Will of the Testator. In one instance the Administrator General had to employ a Proctor to enable him

Judicial Department

1273

Extract from the Minutes of Consultation

Dated 22nd September/58

Read the following letters
from the Auditors of the Accounts of
the Administrator General
(Here enter 31st Aug. /58)
from the Administrator General
(Here enter 1st Sept. /58.)

In the first of the letters recorded above the Auditors report the result of their examination of the Accounts of the Administrator General for the half year ending 30th June last, and with the second the Administrator General submits, with a view to final adjustment, two lists, certified by the Auditors, of Estates having small balances to credit or debit.

2. The Schedules of the Administrator General, the Auditors state, contain the Accounts of 301 Estates and 131 Trusts, being the whole of those that officer had received charge of up to 30th June 1858, and upon which any assets had been realized. They are also said to exhibit the disposal of 25 Estates and 5 Trusts which had

[illegible]

one mind emanate that it was
 highly irregular on the part of the
 Administration for General Koss to
 show these fragments to be de-
 -fect - He will be held responsible
 that Major A. L. R. do his utmost
 to - conform with interest & will
 to understand any difficulty
 that may occur -

+⁹ Acute also

4. During the period under review, the Administrator General is stated to have paid over to the sub-treasurer the following sums:-

Govt. Securities for Decia Rupees 500
J. Company's Rs 1000 and in cash
Rs 486-11-3 on account of 5
Estates which had passed to
Govt. under Sec. 57 Act VIII of 1855;
Rupees 167-10-9 on account of 7
Estates coming under para 3
12th of the Rules of 8th April
1856: — and
Rupees 9158-13-1 to be remitted to
England on account of 7 other
Estates, under the instructions
contained in the Despatch from
the Court of Directors 13/10 of 1854.

5. The Commission charged by the Administrator General during the past half year amount to Rupees 2541-1-5 exclusive of the charge for cost of accounts aggregating Rupees 205-6-0.

6. List A submitted by the Administrator General with his letter above recorded, exhibits the small balances standing to the credit of 59 Estates; and List B, the sums due to him on account of 19 other Estates. The Auditors recommend that these accounts be adjusted in the usual way. The Government accordingly direct that the sums at credit belonging to the Estates specified in List A amounting to Rupees 258-6-5, be paid into the General Treasury to the credit of Govt.; and that those at debit as given in List B, aggregating Rupees 60-14-9 be disbursed to the Administrator General by the Sub-Treasurer. By this means, it is observed, that the books & schedules of the former offices will be relieved of 78 Estates and the net sum to be credited to Govt. will be Rupees 197-7-8.

7. Pursuant to the recommendation contained in para 15 of the Auditors' letter, the Govt. are pleased to allow the Administrator General the sum of Rupees (650) six hundred

and fifty for the preparation of his schedules and the copies thereof, with the amount of the bill for printing the same, and also Rs (600) six hundred to each of the Auditors in remuneration of their services, the whole to be charged to all Estates & trusts having assets at credit in excess of Rs 10, - the interest of the money deposited in the General Treasury under para 4 of the Rules amounting to Rs 900, being appropriated in the terms of para 2 Rule IX to the payment of the portion of these charges falling upon Estates with balance of less than Rs 500, and then in reduction of those falling on other Estates. The Accountant General will accordingly disburse to the Administrator General the interest referred above

J.P.

Copy to Auditors of Administrator General's accounts
 " Administrator General with Auditor's report
 " Accountant General
 " Sub-Treasurer.

Sept. 25th

to 2^d Ind. & L. 4th
Judicial 1858 Report

12. 1893.

Chief Minister of Revenue

27th Dec 1893
27th Dec 1893/62

Reviewing the
Report of the Commission
on the Accounts of the
Administration of Revenue
for the half year
ending 30th June 1893.

103.

CHURCH
R13.