M.R.O. 1—30,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 1249 Press Mis
57-58

Dated 16—9—1859.

Not to be folded or roughly handled

Ms

Proceedings of the Madras Government, Judicial Department, from 10th to 16th September 1859.

No. 57. Read the following letter from Messrs. B. CARDOZO and T. E. FRANCK, Auditors of the Accounts of the Administrator General; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 2nd September 1859.

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

II. That Officer has laid before us his Schedules, prepared in the usual form, and placed at our disposal the whole Books, Vouchers, and other Records of his Office.

III. In terms of paragraph 5, Extract Minutes of Consultation, No. 986, dated 13th September 1836, we proceeded to the examination of the Schedules before their publication or filing in Court, for which, in conformity to Section 34, Act VIII of 1855, they are now prepared. They contain the accounts of 461 Estates and 105 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 17 Estates and 2 Trusts, which have been closed.

IV. We have examined the whole of these accounts, and the several transactions they include.

V. The balance of Cash at 31st December 1858, as particularized at paragraph 5, of our predecessor's last Report, amounted to... ... ...Rupees... ..... 50,191 2 10

Receipts during half year;

On account of 136 Estates ...	,, ...	1,18,405 10 6	
On account of 34 Trusts ...	,, ...	2,470 0 2	
			1,20,875 10 8
			1,71,066 13 6

Payments;

On account of 224 Estates ...	,, ...	1,01,990 15 8	
On account of 39 Trusts ...	,, ...	264 8 2	
			1,02,255 7 10
		Balance.....	68,811 5 8

Particulars of Balance;

Due to 338 Estates	,, ...	63,500 15 3	
Due to 82 Trusts	,, ...	7,486 8 7	
			70,937 7 10
Due by 34 Estates	,, ...	1,025 0 6	
Due by 22 Trusts...	,, ...	1,151 1 8	
			2,176 2 2
			68,811 5 8

And is accounted for, as follows;

Deposits in General Treasury	,, ...	38,000 0 0	
In Bank of Madras	,, ...	28,012 1 5	
In hand...	,, ...	2,799 4 3	
			68,811 5 8

VI. These items we have verified, as usual, by reference to the Sub Treasurer, the Bank of Madras, and the Cash Book of the Administrator General. We have carefully gone over the whole of the Cash operations, checking the Receipts with the numbered copies kept as prescribed by No. 4, of Rule 1, of 8th April 1856, by the inspection of Account Sales, &c., and the Payments by comparison with their proper Vouchers. So far as we have been 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, including the sum of Rs. 1,376-4, indemnity on account of the Estates of Dighton, McDowell, Wroughton and Xavier, alluded to, in paragraph 6 of the last Report. We have also to notice the recovery from Mr. Serle of the undermentioned sums, being Interest at 4 per cent. per annum from 5th July 1853 to 19th June 1856, on the amounts returned to him by Messrs. Brundrett and Co., on the former date, belonging to the following Estates :—

	Principal.	*Interest.*
Chambers, Lieutenant A. J.....	3,914 9 8 ...	463 5 0
Johnston, Captain J. M.....	1,659 8 5 ...	196 6 7
Meighan, J.....	552 1 6 ...	62 15 7
Wissett, Lieutenant W. J.....	736 7 2 ...	87 2 7
		809 13 9

These recoveries were made by the Administrator General, in accordance with the Order of Government, dated 23rd May 1859, No. 720 ; a copy of which has been furnished to us by that Officer, it not having been communicated to us officially.

VII. The Payments have been proved to our satisfaction, and we have to remark that it has not been necessary for the Administrator General to employ the services of a Proctor, in any instance, during the half year.

VIII. The Administrator General has transferred to the Sub Treasurer, assets lapsing to Government under Section 51, of Act VIII of 1855, on account of six Estates, in Cash, Rs. 183-4-2, and he has deposited with said Officer, under Section III of Rule 3, of 8th April 1856, on account of three Estates, Rs. 169-8-10.

IX. We have called the Administrator General's attention to the number of Estates which have been in the official custody of his predecessors and himself, for a period of 15 years, and upwards, and suggested that the assets be at once transferred to the Sub Treasurer, under the 51st Section of Act VIII, of 1855, except in those cases where claims have been made and allowed.

X. The balance of Securities at 31st December 1858, as particularized in paragraph 9 of the last Report, was..... Sicca Rupees... 49,300 Co.'s Rupees... 3,06,089 6 8

Received during half year,.....	,, ...	900	,, ...	1,91,917 13 7
Disposed of.....	,, ...	50,200	,, ...	4,98,007 4 3
Balance at 30th June 1859	,, ...	900	,, ...	1,03,317 13 7
	,, ...	49,300	,, ...	3,94,689 6 8
This balance was held as follows :—				
On account of 77 Estates.....	,, ...	47,300	,, ...	2,99,800 0 0
On account of 32 Trusts	,, ...	2,000	,, ...	94,889 6 8
	,,	49,300	,, ...	3,94,689 6 8

the whole of which are certified by the Sub-Treasurer to have been in his possession on 30th June 1859.

XI. The investments during the half year were as follows :—

By purchase, on account of 11 Estates.....	.....		Co.'s Rs...	16,200 0 0
By transfer, from other Estates, on account of 20 Estates and 2 Trusts .....Sicca Rs....		900	,, ...	79,517 13 7
And he received on part of the assets of 2 Estates.	,,	900	,, ...	95,717 13 7
	...		,, ...	96,200 0 0
	,,	900	,, ...	1,91,917 13 7

The Administrator General has realized and duly accounted for the proceeds of Securities sold, and transferred, as follows :—

Sold on account of 1 Estate	.....		Co.'s Rs...	21,900 0 0
Transferred on account of 12 Estates, and 1 Trust.....Sicca Rs....		900	,, ...	79,517 13 7
And he has delivered up, on account of 1 Trust, to parties interested.....	...		,, ...	1,900 0 0
	,,	900	,, ...	1,03,317 13 7

XII. We have called the Administrator General's attention to the number of Estates having cash balances at credit in excess of Rupees 500 and recommended that advantage be taken of the present favorable rates, for investing the same in Government Securities, in all cases where the amount is not required for ascertained current demands.

XIII. In terms of 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 8 Estates, Rupees 14,542-12-6.

The receipts granted to Mr. F. 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.

XIV. We have the honor to acknowledge receipt of the Orders of Government on this subject, noted in the margin, and to state, that the Administrator General has produced the Agent of the Agra Bank's receipt for Rupees 515-15-8, returned by Mr. Clark, on behalf of the Estate of W. R. D'Oyly, dated 20th March 1856, and paid to said Agent on account of Captain E. A. C. D'Oyly, Bengal Artillery. The item of £5-2-0½ in the Estate of Captain A. Hamilton, alluded to in the Order of Government, dated 9th Ultimo, was omitted by Mr. Clark in his Memo. dated 18th May last, as explained by the Administrator General to Government, under date of 16th Ultimo.

29th April 1859.
24th June „
9th August „
19th „ „

XV. The Administrator General has charged Commission during the half year as follows :—

On Estates.....	Rs.	6,478 1 7
On Trusts.....	,,	51 6 9
and he has charged for copies of accounts and collating the same....	,,	125 14 0
		6,655 6 4

the whole of which charges we have checked, and found correct.

XVI. We have compared the Schedules of closed Estates and Trusts with Book No. II, ordered to be kept by Rule 1 of 8th April of 1852, and found the same to correspond. We have examined, and certified as correct, two lists of small balances at debit and credit at 30th June last, as directed in paragraph 3, Extract Minutes of Consultation, No. 1318, dated 10th December 1856, for submission to Government, in view to their being written off the books of the Administrator General.

A. Rs. 23-2-6
B. „ 16-3-0

XVII. The whole of the books required by the rules of 8th April 1856, have been duly kept during the half year. The cash book has been balanced daily and monthly, and its summation has been checked throughout.

XVIII. With reference to Section 38, Act VIII of 1855, we consider the sum of Rupees 500 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 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 Rupees 10, and that the half year's Interest on the Audit Fund, deposited in the General Treasury under paragraph 4, Rule III of 8th April 1856, should be drawn and applied, in terms

of paragraph 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.

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

No. 58.

ORDER THEREON, 16th September 1859, No. 1249.

The Auditors submit their Report on the accounts of the Administrator General for the half year ending 30th June last.

Balance on 31st Decr. last				50,191	2 10
Receipts		1,20,875	10 8		
Disbursements		1,02,255	7 10		
In the General Treasury—				18,620	2 10
„ the Bank of Madras		38,000	0 0		
„ Hand		28,012	1 5		
		2,799	4 3		
				68,811	5 8
On the 31st December 1858				3,55,389	6 8
Receipts		90,200	0 0		
Investments		96,617	13 7		
				1,92,817	13 7
Sales				5,48,207	4 3
Surrendered to heirs, &c.	Rupees	1,02,317	13 7		
		1,900	0 0		
In Sicca Rupees		49,300	0 0	1,04,217	13 7
„ Company's do.		3,94,689	6 8		
				4,43,989	6 8
Commission and Fees.				6655-6-4	
Establishment		680			
Contingencies		30			
	Rupees	710			
or for 6 months				4,260	0 0
	Net result Rupees			2,395	6 4
Government allowance at Rupees 700 for 6 months					
For six months, Rupees				4,200	0 0
				6,595	6 4

		Rs.	A.	P.
1856	2nd half year	4,523	13	4
1857	1st do.	4,856	3	6
	2nd do.	2,426	15	1
1858	1st do.	2,746	7	5
	2nd do.	3,109	5	7

2. The balance of Cash on the 30th June was Rupees 68,811-5-8. Of this sum, but Rupees 2,799-4-3 were in the hands of the Administrator General, the rest having been deposited in the General Treasury, and the Bank of Madras. These balances have been duly verified by the Auditors.

3. The value of the Securities, belonging to Estates, Trusts, was, on the same date, Sicca Rs. 49,300, and Company's Rs. 3,94,689-6-8. The Sub Treasurer has certified that these were in his possession on that date.

4. The Commission and Fees drawn by the Administrator General during the six months, amounted to Rupees 6,655-6-4. Deducting from this sum the expenses of his establishment, it is observed, that the net result together with the allowance of Rupees 700, from the Public purse, has afforded Mr. Teed an income of nearly Rupees 1,100 a month. This Commission is much larger in amount than has been drawn by Mr. Teed, for many preceding half years, as shown in the margin.

5. With reference to paragraphs 9 and 12 of the Auditors' letter, Government request the Administrator General to submit a list of the Estates coming within the terms of Section LI, Act VIII, 1855, and still retained on his Schedules, explaining why they have not been made over to the Sub-Treasurer, and also to state what cash balances in excess of 500 Rupees he has invested as required by the Auditors, and what balances above that amount remain uninvested, and for what reason. They desire also to learn whether the costs referred to in paragraph 4 of the Orders of the 1st April last, No. 440, have been recovered—a matter not noticed by the Aduitors.

6. Government are pleased to grant the Administrator General (500) five hundred Rupees for the cost of preparing his Schedules, and each of the Auditors (400) four hundred Rupees in remuneration for their services. These allowances, together with the usual expenses for printing the Schedules, will be charged to all Estates having assets above ten Rupees, while the interest which has accrued in the "Audit Fund," which the Accountant General is authorized to disburse, will be applied in payment of the charges falling on Estates below Rupees 500 in value and then in reduction of those falling on other Estates.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

3 1/2

Copies kept as prescribed by Sr. 4, of Rule 1, of 8th April 1856, by the inspection of Account Sales, &c, and the payments by comparison with their proper Vouchers. So far as we have been able to ascertain, full credit has been given by the Administrator General for all Sums received by him on Account of the Estates & Trusts under his charge, including the Sum of Rs 1376. 4. indemnity on Account of the Estates of Peighton McDowell, Wroughton & Xavier, alluded to in para 6 of the last Report. We have also to notice the Recovery from Mr Dale of the undermentioned Sums, being Interest at 4 per Cent per Annum from 5th July 1858 to 19th June 1856, on the Amounts returned to him by Messrs Brundrett on the former date, belonging to the following Estates, viz:

Chambers Lt & D.	3914.	9. 8.	463.	5.
Johnstone Capt & Co.	1659.	5. 5.	196.	6. 7.
Meighan D.	552.	1. 6.	62.	15. 7.
Wissett Lt & D.	736.	7. 2.	87.	2. 7.
			809.	13. 9.

These Recoveries were made by the Administrator General in Accordance with the order of Government dated 23 May 1859, No. 720, a Copy of which has been furnished to us by that Officer it not having been communicated to us officially.

VIII. The payments have been proved to our satisfaction & we have to remark that it has

not being necessary for the Administrator General's to employ the services of a Doctor in any instance during the half year.

VIII. The Administrator General has transferred to the Sub Treasurer, assets lapsing to Government under Section 37. of Act VIII. of 1855, on account of Six Estates in Cash Rs. 183. 4. 2;

& he has deposited with said officer, under Section III of Rule 3. of 8th April 1854. on account of three Estates, Rs. 169. 8. 10.

IX. We have called the Administrator General's attention to the number of Estates which have been in the official Custody of his predecessor & himself for a period of 15. years & upwards, & suggested that the assets be at once transferred to the Sub Treasurer, under the 37th Section of Act VIII. of 1855. except in those cases where claims have been made and allowed.

X. The balance of Securities at 31st Dec 1858, as particularized in Para 9. of the last Report was

Securities	49.300.	Cur. 306.089. 6. 8	
Received during half year	900.	" 491.917. 13. 7	
	50.200.	" 498.007. 4. 3	
Disposed of	900.	" 103.317. 13. 7	
Balance at 30th June 1859	49.300.	" 394.689. 6. 8	

This balance was held as follows;

On Act of 77. States	47.300.	299.050
On Act of 32. Ditto	2.000.	" 94.889. 6. 8
	49.300.	" 394.689 6 8.

Judicial.

Proceedings of the Madras Govt.

Read letter from the Auditors of the Accounts of the Administrator General Dated 2nd Septr. 1859.

Order, 6th September 1859. No. 1249.

The Auditors submit their Report on the Accounts of the Administrator General for the half year ending 30th June last.

2 The balance of Cash on the 30th June was Rs. 68,811-5-8. Of this sum, but Rs. 2799-4-3, were in the hands of the Administrator General — the rest having been deposited in the General Treasury, & the Bank of Madras. These balances

Balance on 31st Decr last		53,191-2-10
Receipts	1,20,876-10-8.	
Disbursements	1,02,255-7-10	15,620-2-10.
In the General Treasury	38000	
" the Bank of Madras	28,012-1-5	
" hand	2799-4-3	
	Rs. 68,811-5-8.	

balances have been duly verified by the Auditors.

3. The value of the Securities, belonging to Estates Trusts, was, on the same date, Sicca Rs. 49,300, and Company's Rs. 3,94,689-6-8. The Sub Treasurer has certified that these were in his possession on that date.

On the 31st Dec. 1858		355,389-6-8
Receipts	96200	
Investments	96,617-13-7	192,817-13-7
		548,207-4-3
Sales	102,317-13-7	
Surrendered to heirs, &c.	1,900	104,217-13-7
In Sicca Rupees	49,300	
Company's do.	394,689-6-8	
	Rs.	443,989-6-8.

4. The Commission & Fees drawn by the Administrator General during the six months, amounted to Rs. 6,655-6-4. Deducting from this sum the expenses of his establishment, it is observed that the nett result, together with the allowance of Rs. 700- from

Commission & Fees		6,655-6-4
Establishment	680	
Contingencies	30	
	Rs. 710	
or for 6 months		4260
Nett result	Rs.	2,395-6-4.
Govt. Allowance @ Rs. 700 for 6 months		4,200
For six months	Rs.	6,595-6-4

from the Public Purse, has afforded Mr. Teed an income of nearly Rs. 1,100 a month. This Commission is much larger in amount than has been drawn by Mr. Teed for many preceding half years, as shown in the margin.

1856 - 2nd half year	Rs.	4523-13-4.
1857 - 1st do	"	4,356-13-5.
2nd do	"	2,426-15-1.
1858 - 1st do	"	2,746-7-5.
2nd do	"	3,109-5-7.

5. With reference to paras 9 & 12 of the Auditors' letter, Govt. request the Administrator General to submit a list of the Estates coming within the terms of Section LI - Act VIII - 1855, & still retained on his Schedules, explaining why they have not been made over to the Sub Treasurer — & also to state what Cash balances in excess of 500 Rupees he has invested as required by the Auditors, & what balances

balances above that amount remain unin-
vested, & for what reason. They desire also to learn whether the costs referred to in para 4 of the Orders of the 1st April last No. 440 have been recovered — a matter not noticed by the Auditors.

6. Govt. are pleased to grant the Administrator General 500 Five Hundred Rupees for the cost of preparing his Schedules, & each of the Auditors 400 Four Hundred Rupees in remuneration for their services. These allowances, together with the usual expenses for printing the Schedules, will be charged to all Estates having Assets above

above ten Rupees, while the Interest which has accrued in the "Audit Fund", which the Accountant General is authorised to disburse, will be applied in payment of the charges falling on Estates below Rs. 500 in value, & then in reduction of those falling on other Estates.

1800
1865

The Administrator General
" Auditors of his Accts.
" Sub Treasurer
" Acct. Genl.
} Disp. 21st

Judicial Letter to England dated
23d September No 38 of 1859.

6 Pros: of Govt 16 Septr
Judicial 1859 Departt

No 2109.

Proceedings of Govt

16 September 1859.

Ft. 49360
13.92/62

Ft Rs 1592 Cur Rs 5575
Ft Rs 1811 Cur Rs 7244

Reviewing the Report
of the Auditors on the
Accounts of the Admr
General for the Half
Year ending 30th June
last.

57 & 58