M.R.O. 1—30,000—16-10-40.

# MADRAS RECORD OFFICE.

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## Government of Madras.

Judicial **DEPARTMENT**

| | | |
|---|---|---|
| G.O. No. | 1153 | Press Mis— |
| 43-44 | | |
| Dated | 8-9- | N 1820 |

7/8

***Not to be folded or roughly handled***

1125 MS

No. 43. Read the following letter from the Auditors of the Accounts of the Administrator General, to THOMAS PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 24th August 1860.

We have now 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 on the usual form and placed at our disposal all the books, vouchers, and other records of his Office.

3. These Schedules contain the accounts of 395 Estates and 107 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 36 Estates and 3 Trusts which have been closed.

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

5. The Cash balance at 31st December 1859, as particularized at paragraph 5 of the Auditors' last report amounted to... ..... ... ..... Rs. 73,528 12 2

| | | | | |
|---|---|---|---|---|
| Receipts during half year : | | | | |
| On account of 128 Estates... ..... | Rs. | 2,27,933 10 6 | | |
| On account of 52 Trusts... ..... | ,, | 20,477 14 5 | | |
| | | | ,, | 2,48,411 8 11 |
| | | | ,, | 3,21,940 5 1 |
| Payments : | | | | |
| On account of 166 Estates... ..... | Rs. | 2,51,952 11 2 | | |
| On account of 64 Trusts... ..... | ,, | 18,806 12 6 | | |
| | | | ,, | 2,70,759 7 8 |
| Balance at 30th June 1860 | | | ,, | 51,180 13 5 |
| Particulars of Balance : | | | | |
| Due to 337 Estates... .. ... | Rs. | 48,160 15 6 | | |
| Due to 73 Trusts... ... ... ... | ,, | 8,923 15 2 | | |
| | | | ,, | 57,084 14 8 |
| Due by 33 Estates... ... ... ... | ,, | 5,444 0 5 | | |
| Due by 3 Trusts..... ... ..... | ,, | 460 0 10 | | |
| | | | ,, | 5,904 1 3 |
| | | | ,, | 51,180 13 5 |
| which is accounted for as follows : | | | | |
| Deposit in General Treasury... ... | Rs. | 38,000 0 0 | | |
| Do. in Bank of Madras... ... | ,, | 8,511 8 8 | | |
| Do. in hand... ... ... ..... | ,, | 4,668 10 1 | | |
| Amount erroneously debited on 5th March and adjusted 19th July 1860... ... ... ... ... | ,, | 0 10 8 | | |
| | | | ,, | 51,180 13 5 |

6. 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. The balance in the books of the Bank of Madras is Rupees 3,581-0-8 in excess of that shewn above, owing to a cheque which was drawn on the 30th June not having been presented at the Bank until the 2nd July. 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. The services of

a Proctor were rendered necessary in obtaining Letters of Administration to the Estate of Mrs. J. Hill, the Executors named in her Will not being in the country. Law costs to the amount of Rupees 176-6-0 were incurred to recover an asset of Major G. Dancer's Estate and may eventually be reimbursed by the Defendants. Similar charges to the extent of Rupees 398-12-0 were incurred to recover claims due to the Estates of G. D'Castellas, the whole of which have been paid by the parties sued.

7. The advance on account of D'Castellas' Trust for Moraes' children, noticed in the Auditors' last report has been repaid and the account now show a small balance of Rupees 52-5-2 at credit.

8. The Administrator General has transferred to the Sub Treasurer assets lapsing to Government under Section 51, Act VIII of 1855, on account of 16 Estates, in Government Securities, Sicca Rupees 10,600, Company's Rupees 25,900 and cash Rupees 1,531-14-5, being the principal items in List B referred to in the Order of Government, No. 619, dated 18th May last, and several of the remaining minor items have been similarly made over to the Sub Treasurer subsequent to the 30th June last.

9. The Administrator General has also deposited with the Sub Treasurer Rupees 4,537-15-5 on account of 7 Estates and 9 Trusts under Section III of Rule III of 8th April 1856. Further payments under said Rule have been made in the present half year and we are assured that every exertion will be used to clear off the remaining items of the list reported upon in our predecessors' letter of 17th April last.

10. The balance of Securities at 31st December last as particularized at paragraph 10 of the Auditors' last report was ... ... Sicca Rs. 31,300 0 0 Co.'s Rs. 4,27,689 6 8

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Received during half year ... | ,, | 6,700 | 0 | 0 | ,, | 1,98,400 | 0 | 0 |
| Disposed of... ... ..... | ,, | 38,000 | 0 | 0 | ,, | 6,26,089 | 6 | 8 |
| Balance at 30th June 1860.... | ,, | 17,300 | 0 | 0 | ,, | 2,47,189 | 6 | 8 |
| | ,, | 20,700 | 0 | 0 | ,, | 3,78,900 | 0 | 0 |
| The balance was held as follows : | | | | | | | | |
| On account of 69 Estates ... | ,, | 13,000 | 0 | 0 | | | | |
| On account of 36 Trusts..... | ,, | 7,700 | 0 | 0 | ,, | 1,57,400 | 0 | 0 |
| | | | | | ,, | 2,21,500 | 0 | 0 |
| | ,, | 20,700 | 0 | 0 | ,, | 3,78,900 | 0 | 0 |

By reference to the Sub Treasurer, we find there were deposited in the General Treasury on the 30th June last... ... ... ... ... Sicca Rs. 20,700 0 0 Co.'s Rs. 3,61,700 0 0

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| and there were with the Administrator General and since accounted for..... | ,, | ..... | | | ,, | 15,700 | 0 | 0 |
| | ,, | 20,700 | 0 | 0 | ,, | 3,77,400 | 0 | 0 |

leaving Co.'s Rupees 1,500, amount of the missing Note belonging to Breithaupts' Estate referred to at paragraph 10 of the Auditor's last report.

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

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| By purchase on account of 28 Estates and 15 Trusts... ... ... ... | Co.'s Rs. | 68,400 | 0 | 0 | | | | |
| By transfer from other Estates on account of 16 Estates and 4 Trusts... ... ... | Sicca Rs. | 6,700 | 0 | 0 | ,, | 1,29,500 | 0 | 0 |
| By receipt on account of an Estate..... | ,, | ..... | | | ,, | 500 | 0 | 0 |
| | | 6,700 | 0 | 0 | ,, | 1,98,400 | 0 | 0 |



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

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Sold on account of 2 Estates... | Sicca Rs. ..... | | | | Co.'s Rs. | 54,700 | 0 | 0 |
| Transferred from other Estates, On account of 11 Estates and 1 Trust... ... ... | ,, | 6,700 | 0 | 0 | ,, | 1,29,500 | 0 | 0 |
| Delivered up on account of 34 Estates and 14 Trusts... | ,, | 10,600 | 0 | 0 | ,, | 62,989 | 6 | 8 |
| | | 17,300 | 0 | 0 | ,, | 2,47,189 | 6 | 8 |

12. The transaction in Securities were effected at the current market value and the investment of the proceeds of the Tanjore stock was made with one exception in 5 per cent. paper at a discount of $1\frac{1}{16}$ to $1\frac{1}{2}$ per cent. The exception was in Vanspall's Estate when the investment was made in 4 per cent. paper at $15\frac{1}{2}$ discount.

13. The Administrator General has deposited in the General Treasury for remittance to England during the half year Rupees 71,072-13-3, on account of 9 Estates and 1 Trust. 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.

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

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| On 104 Estates... .. ... ... ... | Rupees | 12,459 | 0 | 7 | | | | |
| On 38 Trusts... ... ... ... ... | ,, | 82 | 3 | 1 | | | | |
| | ,, | 12,541 | 3 | 8 | | | | |
| and he has charged for copies of accounts, &c... ... | ,, | 226 | 13 | 5 | | | | |
| | Rupees... | 12,768 | 1 | 1 | | | | |

which we have checked and passed as correct. The principal items were from Cameron's and D'Castellas' Estates.

15. We have compared the Schedules of closed Estates and Trusts with book No. 11 ordered to be kept by Rule 1 of 8th April 1856, and found the same to correspond.

16. The whole of the books required to be kept by the said Rules, have been duly kept during the half year. The cash book has been balanced daily and monthly and its summation has been checked throughout.

17. With reference to Section 38 of 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 should be drawn and applied in terms of No. 2 Rule IX of 8th April 1856, 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 the discharge of our duty.

We have, &c.,

(Signed) B. CARDOZO,
( ,, ) W. F. G. IRVINE,
*Auditors of the accounts of the Administrator General.*

No. 44. ORDER THEREON, 8th September 1860, No. 1,153.

The Auditors report on the Accounts of the Administrator General for the half year ended 30th June last.

2. On that date, the balance of cash amounted to Rupees 51,180-13-5—and the value of the Government Securities belonging to the several Estates and Trusts, was in Company's Rupees 3,78,900 and in Sicca Rupees 20,700. The Cash and Paper were held as follows:—

| | | Cash. | Company's Rupees. | Sicca Rupees. |
|---|---|---|---|---|
| By the Sub Treasurer... ... ... ... ... | ..... | 38,000 0 0 | 3,61,700 | 20,700 |
| ,, the Madras Bank... ... ... .. ... | 12,092 9 4 | | | |
| ,, Less Cheque paid after 30th June ... | 3,581 0 8 | | | |
| ,, the Administrator General... ... ... | 4,668 10 1 | 8,511 8 8 | ..... | ..... |
| ,, Add error adjusted after 30th June ... | 0 10 8 | | | |
| | | 4,669 4 9 | 17,200 | ..... |
| | | 51,180 13 5 | 3,78,900 | 20,700 |

In reference to the Securities not deposited in the General Treasury on the 30th June, the Auditors state that the Administrator General has 'since accounted for' Company's Rupees 15,700, leaving Company's Rupees 1,500 the amount of the missing Note belonging to Breithaupt's Estate. It is observed that this Government have recently applied to the Government of India for the issue of a duplicate of the lost Note.

3. The costs incurred in employing a Proctor in Mrs. J. Hill's Estate, are not stated in their report for the ensuing half year, the Auditors will mention this, and also whether the costs in Major G. Dancer's Estate have been recovered and brought to account. They will likewise continue to notice, as in paragraphs 8 and 9 of their present letter, the progress made in giving effect to the Orders of the 18th May last No. 619.

| | | |
|---|---|---|
| *Commission and Fees*... ... ... ... ... ... ... ... ... | | 12,768 |
| *Government allowance, Rupees* 700 *a* 6 *months*... ... ... ... | | 4,200 |
| | | 16,968 |
| *Deduct* | | |
| *Establishment*... ... ...680 | | |
| *Contingencies*... ... ... 30 | | |
| —— 710 @ 6 do. ... ... ... ... ... | | 4,260 |
| | | 6)12,708 |
| *Per month*.. ... ... ... ... ... ... | *Rupees*... | 2,118 |

4. During the six months under review, the Administrator General has derived a clear income of upwards of Rupees 2,100 a month, as shown in the margin.

5. The Government grant the Administrator General Rupees (500) five hundred for preparing his Schedules, and each of the Auditors Rupees (400) four hundred for their services. The entire amount, Rupees 1,300, together with the cost of printing the Schedules, will be charged to all Estates having assets at credit above Rupees 10. The interest accrued in the Audit Fund —the disbursement of which is sanctioned—will be applied in payment of the charges falling on Estates with balances of less than Rupees 500, and then in reduction of those falling on other Estates.

(Signed) T. PYCROFT,
*Chief Secretary.*

Exd. F. Cartledge.

Judicial.

Proceedings of the Madras Govt

Read letter from the
Auditors of the Accts.
of the Administrator
General dated 24th Augt. 60.

Order 8th September 1860. No 1153.

The Auditors report
on the Accounts of
the Administrator
General for the half
year ended 30th June
last.

Securities belonging to the several Estates & Trusts, was in Cash Rs. 378,900 & in Secu- -rities not depo- -sited in the Treasury on the 30th June, the Auditor state that the Ad- -ministrator Rs. 20,700. The Cash & Papers were held as follows-

| | Cash. | | | Co's Rs | Sa. R |
|---|---|---|---|---|---|
| By the Sub Treasurer | 38,500 | - | - | 3,61,700 | 20,70 |
| " the Madras Bank | 12,092 | 9 | 4 | | |
| " Defe Cheques paid after 30th June | 3,581 | - | 8 | | |
| " the Administrator General | 8,511 | 5 | 8 | — | — |
| " Addl error adjusted after 30th June | 4668 | 10 | 1 | | |
| | 105 | | | | |
| | 4,669 | 4 | 9 | 17,200 | — |
| | 9120 | 13 | 6 | 3,78,000 | 20,70 |

Major D. Pamore's Estate

Loan made some years ago to Lascarlimal to trade with which he carried on a business & became insolvent & the Estate is liable for the amount & a bond was executed by Jewaram Jewaram Lascarlimal & his

Administrator General has accounted for Rs. 15,700, leaving a balance of Rs. 10. at credit above Rs. 10. The Interest accrued in the Audit Fund — the disbursement of which is sanctioned — will be applied in

3. The costs incurred in employing a Proctor in Mrs. J. Hill's Estate, are not stated in this report for

of India for the issue of a duplicate of the lost Note.

for the ensuing half
year, the Auditors
will mention this,
as also whether the

The Administrator
" General.
" Auditors of his Accts.
" Accl. Genl.
" Sub Treasurer.
} Distd. &c.

4. During the six months under review, the Administrator General their present letter, the progress made in giving effect to the orders of the 18th May last No. 619.

| | | |
|---|---|---|
| Commission & Fees | | 12,768 |
| Govt. allowance, Rs. 700 @ 6 mths. | | 4200 |
| | | 16,968 |
| Deduction | | |
| Establishment — 550 | | |
| Contingencies — 30 | 710 @ 6 do | 4,260 |
| | 6 | 12,708 |
| Per month | Rs. | 2,118. |

General has derived a clear income of upwards of Rs. 2,100 a month, (Rs. 1,500 the missing note belonging to Breithaupt's Estate. It is observed that this Govt. have recently appointed as shown in the margin.

5. The Govt. grant the Administrator General Rs. 500 for preparing this Schedules, & each of the Auditors Rs. 400 Four Hundred for their services. The entire amount, Rs. 1300 will be charged to all

* The sum formerly paid for Law Charges for each of the Auditors has been reduced to Rs. 400 this sum Rs. 400 is for the little + together with the ^ cost of printing Schedules

[illegible] in payment of the
charges falling on
Estates with balance
of less than Rs. 500, &
costs in Mayor v.
Dunc[illegible]er's Estate
have been recovered
& brought to acct.
They will likewise
continue to notice,
as in paras 8 & 9 of
their in reductions
of those falling on
other Estates.

2t Plaintiff
in Council -
dismissed 7/9/60

in payment of the
charges falling on
Estates with balance
of less than Rs 500, &
costs in Mayor's.
Doncaster's Estate
have been recovered
& brought to acct.
They will likewise
continue to noticed,
as in haras & &c ots
then in reductions
of those falling on
other Estates.

2t plaintiff
in Council -
dismissed
7/9/60

Jud.ᵉ Ct. to Sept.ᵉ 21ˢᵗ
Sept.ᵉ 22. 31 of 1860.

Court of Equity

Annual Report of Comm.ʳˢ

of 1855.

Proceedings of Court

Oct.ᵒᵉ Term Eq.ᵗʸ 1860.

Bill 1551.

" 1765 of 61.

Reviewing the auditors report on the accounts of the administrator General for the half-year ended 30ᵗʰ June last.