

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No. 439	Press Mis.
35-36	
Dated 14-4-1860	

Not to be folded or roughly handled

7/8

*Proceedings of the Madras Government, Judicial Department,
for the month of April 1860.*

No. 35. Read the following letter from the Auditors of the Accounts of the Administrator General, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 23rd March 1860.

We have now the honor to submit our report on the Accounts of the Administrator General for the half year ending 31st December last.

2. That officer has laid before us his schedules, prepared in the usual form, and placed at our disposal all the books, vouchers, and other records of his office.

3. In terms of paragraph 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 34, Act VIII of 1855, they are now prepared. They contain the accounts of 396 Estates and 113 Trusts, being the whole of which the Administrator General had received charge, up to 31st December last, and on which any assets had been realized. They also exhibit the disposal of 23 Estates and 4 Trusts which have been closed.

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

5. The balance of cash at 30th June last, as particularized at paragraph 5 of our last Report, amounted to... Rupees 68,811 5 8

Receipts during half year,

On account of 122 Estates.....	Rupees 2,91,568 13 4
On account of 40 Trusts.....	14,009 13 4
	<u>3,05,578 10 8</u>
	3,74,390 0 4

Payments

On account of 159 Estates... ..	2,87,308 12 4
On account of 51 Trusts... ..	13,552 7 10
	<u>3,00,861 4 2</u>
Balance.....	<u>73,528 12 2</u>

Particulars of Balance

Due to 332 Estates.....	67,774 14 8
Due to 90 Trusts... ..	9,271 12 8
	<u>77,046 11 4</u>
Due by 37 Estates... ..	1,038 14 11
Due by 15 Trusts... ..	2,479 0 3
	<u>3,517 15 2</u>
	<u>73,528 12 2</u>

And is accounted for, as follows:—

Deposits in General Treasury.....	38,000 0 0
In Bank of Madras... ..	30,532 7 8
In hand.....	4,996 4 6
	<u>73,528 12 2</u>

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. 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 I 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

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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 had recourse to in obtaining letters of administration to the Estate of N. S. Cameron, which entailed an outlay of Rupees 307 for costs.

7. An advance of Rupees 2,500 was made to Mr. Moraes, on account of D'Castellas' Trust for Moraes' children, for the purchase of a house, in anticipation of interest accruing on their share in D'Castellas' Estate, thus leaving a balance of Rupees 2,378-2 at debit of the Trust on 31st December last, which we consider irregular, but as there is no doubt of the Administrator General being re-imbursed this amount, when the further division of the assets is made among the heirs, we have not objected to the item.

8. The Administrator General has transferred to the Sub Treasurer assets lapsing to Government under Section 51, Act VIII of 1855, on account of 2 Estates in Government Securities, Sicca Rupees 24,200 and Co.'s Rupees 57,900, and in cash Rupees 427-14. The list of Estates coming within the terms of the said Section, called for by Government in their Order of 16th September 1859, No. 1249, is not yet completed, and on our enquiring the cause of the delay, we were informed that it is attributable to the research and labor attending its preparation; we have, however, urged upon the attention of the Administrator General, the necessity of submitting the list for the satisfaction of Government without further delay, and he has promised to expedite its completion.

9. The Administrator General has also deposited with the Sub Treasurer Rupees 998-5-8, on account of 1 Estate and 9 Trusts, under Section 3 of Rule III of 8th April 1856.

10. The balance of Securities at 30th June last, as particularized at paragraph 9 of our last Report, was...	Sicca Rs.	49,300	Co.'s Rs.	3,94,689	6	8
Received during half-year....	"	1,00,290	"	2,18,900		
	"	1,49,590	"	6,13,589	6	8
Disposed of..	"	1,18,290	"	1,85,900		
Balance at 31st December 1859...	"	31,300	"	4,27,689	6	8

This balance was held as follows:—

On account of 81 Estates...	"	20,300	"	3,06,000		
On account of Trusts...	"	2,000	"	1,21,689	6	8
		31,300		4,27,689	6	8

By reference to the Sub Treasurer, we find there were deposited in the General Treasury on the 31st December last... Sicca Rs. 31,300 Co.'s Rs. 3,50,989 6 8

And there were with the Adminis-

trator General, and accounted for as under...	"	76,700	0	0
		31,300	4,27,689	6 8

of the Securities temporarily with the Administrator General, he has subsequently deposited in the General Treasury, as per receipts produced... 64,200

and he has sold, and duly credited to the Estate of Schroeder 11,000

75,200

leaving Rupees 1,500, amount of a Government Promissory Note belonging to the Estate of R. Breithaupt, which was transmitted by the Administrator General to the Accountant General for registry, on the 23rd December 1859, but does not appear to have reached that Officer's hands. A lengthy correspondence has taken place on the subject, but has failed to lead to the discovery of the missing letter and its enclosure, and the Administrator General is about to submit the matter for the consideration of Government.

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

By purchase on account of 15 Estates and			
6 Trusts...	Sicca Rs.		Co.'s Rs. 32,300
By transfer from other Estates on account			
of 21 Estates and 9 Trusts...	"	1,900	" 62,100
And he received in part of the assets of			
8 Estates...	"	98,390	" 1,24,500
	"	<u>1,00,290</u>	" <u>2,18,900</u>

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

On account of 3 Estates...	Sicca Rs.	92,190	Co.'s Rs.	12,000
Transferred on account of 16				
Estates and 7 Trusts....	"	1,900	"	62,100
And he has delivered up to parties interested,				
On account of 2 Estates and				
7 Trusts...	"	24,200	"	1,11,800
	"	<u>1,18,290</u>	"	<u>1,85,900</u>

12. With reference to our remarks, at paragraph 12 of our last report, we have to notice that the Administrator General has duly invested the assets of Estates having cash balances at their credit in excess of Rupees 500, where the same were not required to meet ascertained demands. The investments and sales have been made at the current market rates for Securities. We regret to notice that the Administrator General did not avail himself of the opportunity of transferring the Tanjore Bonds held by him, amounting to Rupees 29,189-6-8, to the 5½ per cent. loan, as it is most probable he will have to pay a heavy premium on re-investing the proceeds of the discharged Bonds on 31st instant.

13. The Administrator General has deposited in the General Treasury, for remittance to England, during the half-year, on account of 13 Estates and 2 Trusts Rupees 88,616-14-7. The receipts granted to Mr. T. 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. We have to acknowledge receipt of the Orders of Government, dated 5th September last, No. 1192, and to report that the amount refunded on account of the five minors, Gordon, has been passed to their respective credits, and invested so far as practicable.

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

On 117 Estates...	Rupees	15,531	9	8
On 37 Trusts.....	"	93	3	7
		15,624	13	3
Of which he has set back, on our objecting thereto...	"	13	9	5
		Net...	15,611	3 10
And he has charged for copies of accounts, &c...	"	150	9	0
		<u>15,761</u>	<u>12</u>	<u>10</u>

which we have checked and passed as correct. The commission is unusually large, owing to the heavy sums realized in the Estates of D'Castellas, Tottenham and Vallance.

16. We have compared the Schedules of closed Estates and Trusts, with Book No. 11, ordered to be kept by Rule I of 8 April of 1856 and found the same to correspond.

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17. The whole of the books required 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.

18. With reference to Section 38, of Act VIII of 1855. We consider the sum of Rs. 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 in the audit fund, deposited in the General Treasury under No. 4, Rule III of 8th April 1856, should be drawn and applied in terms of No. 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.

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

(Signed) B. CARDOZO,
(") T. E. FRANCK,
Auditors of the Accounts of the
Administrator General.

No. 36. ORDER THEREON, 14th April 1860, No. 439.

The Auditors submit their report on the Accounts of the Administrator General for the half year ending 31st December 1859.

By the Sub Treasurer Rupees...	38,000	0	0	2. On that date, the balance of cash amounted
" Madras Bank " ...	30,532	7	8	to Rupees 73,528-12-2, which sum the Audi-
" Admor. Genl. " ...	4,996	4	6	tors have ascertained, was held as shewn in the
Rupees...	73,528	12	2	margin.

3. Of the Securities belonging to various Estates and Trusts on the same date, a portion as per margin were in deposit with the Sub Treasurer, and the rest of the value of Company's Rupees 76,700 were in the hands of the Administrator General. Of these last, the Auditors state that Rupees 64,200 have since been delivered into the General Treasury and Rupees 11,000 sold for credit of an Estate. But one Note for Rupees 1,500 belonging to R. Breithaupt's Estate is missing. The Administrator General has already communicated this circumstance to Government for Orders.

4. In para. 12 of their report, the Auditors notice that the Tanjore Bonds for Rupees 29,189-6-8 held by the Administrator General had not been transferred to the 5½ per cent. loan, when the opportunity offered. The transfer might have been made at par. The Auditors will notice in their next report in what Securities the proceeds of these Bonds have been since invested and at what rates.

5. The Administrator General's reply to the reference made to him in the Order of the 16th September last, No. 1249, to which the Auditors allude in paras. 8 and 12 of their letter, is now before Government, and Orders have been passed on it separately. It is observed that the cash balances of Estates have been invested as far as practicable.

6. In the half year under review, the services of a Proctor at a cost of Rupees 307, were had recourse to in N. S. Cameron's Estate. The Auditors should have stated whether as far as they could judge there were sufficient grounds for incurring this expense.

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7. The commission and fees drawn by the Administrator General during the six months	amounted to Rupees 15,761-12-10. Adding to
Commission and Fees.....	15,761 12 10
Allowance, Rs. 700 for 6 months..	4,200 0 0
	19,961 12 10
Deduct	
Establishment 680 } for 6 mths...	4,260 0 0
Contingencies 30 }	
	6)15,701 12 10
	2,616 0 0

amounted to Rupees 15,761-12-10. Adding to this sum the allowance of Rupees 700, granted by the State, the amount, after deducting from it the cost of establishment and contingencies, has afforded the Administrator General a clear income of 2,600 per mensem for the six months. The commission however has been unusually large, in consequence of the heavy sums realized on three large Estates.

8. The 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 expenses of printing the Schedules, will be charged to all Estates, having assets at credit above Rupees 10, while the interest which has accrued on the Audit Fund, which the Accountant General is authorized to disburse, will be applied in payment of the charges falling on Estates with balances of less than 500 Rupees, and then in reduction of those falling on other Estates.

9. The Accountant General will be so good as to report what is the present state of this Audit Fund, and what sum is available from it to meet the expenses of this last audit. The Auditors will likewise report what are the assets of the Estates above and below Rupees 500 respectively, chargeable with the cost of audit, and what is the per centage borne by that charge (after allowing for the Audit Fund) to those assets, or to the assets of Estates above Rupees 500 in the event of the charge on those below that limit being covered by the Audit Fund.

(Signed) T. PYCROFT,
Chief Secretary.

Exd F. Cartledge:

Judicial Department
Proceedings of the Madras Government

Read the following
letter from the Auditors of
the Accounts of the Adminis-
trator General

(Here enter 23rd March 1860
1848.)

Order thereon 14th April 1860 1849.

see my remarks
forwards to
the Auditor

[Signature]

The Auditors submit
their report on the Accounts
of the Administrator General
for the half year ending 31st
December 1859.

[Signature]

On that date, the
balance of cash amounted to
Rupees 73,528-12-2, which

By the Sub-Treasurer - 38,000-
the Madras Bank - 30,532-7-8
the Auditor General - 4996-4-6

plus the Auditors have ascer-
tained, was held as shown
Rupees 73,528-12-2, in the margin.

Of

Sican Rupees - 3,300 -
 Co. Rupees - 250,989 - 6-8.

3 Of the securities be-
 longing to various Estates
 and Trusts on the same date,
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4 In para 12 of their
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 Rupees

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Rupees 29,89-6-8 held by the
 Administrator General had not
 been transferred to the 5 1/2 per
 cent Loan, where the opportunity
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 the proceeds of these bonds have
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 what rates.

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 expense.

The

Commission & fees	15761	12-10
Allanauca Repoo for Smiths	4200	—
	<u>19961</u>	12-10
Deduct		
Est. Bl. Shunt	680766	
Contingencies	305	—
	<u>4260</u>	—
	15701	12-10
	<u>2616</u>	—

Why should not the
Administrator General
pay this as well as
the other office
expenses out of
his large gains
explained. 7th
Council that
this allowance is usual
made to R A G - and this
R Com for R half year
under review is a large
exceptional & very
large in exp
R av

7.- The Commission and Fees drawn by the Administrator General during the six months amounted to Rs. 15,761-12-0. Adding to this sum the allowance of Rs. 700 granted by the state, the amount, after deducting from it the cost of Establishment and contingencies, has afforded the Administrator General a clear income of 2,600 per mensem for the six months. The Commission however has been unusually large, in consequence of the heavy sums realized on three large Estates.-

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General is authorized to dis-
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on Estates with balances of
less than 500 Rupees, and then
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To the Administrator General,
Auditors of the Adm^t Exp^t
Accounts,
Accountant General,
Sub-Treasurer. —

[illegible]

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35436

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16439

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