M.R.O. 1—30,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 1245 Press
~~Mis.~~

30-32

Dated 9.10.1861 ~~19~~ .

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Not to be folded or roughly handled

Proceedings of the Madras Government, Judicial Department,
9th October 1861.

Read the following letters:—

No. 30. From the Auditors of the Accounts of the Administrator General; to the Chief Secretary to Government, Fort Saint George, dated Madras, 23rd September 1861.

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 in the usual form, and placed at our disposal all the books, vouchers and other records of his Office.

3. The Schedules contain the accounts of 435 Estates and 70 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 eleven Estates and two 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 1860, as particularized in our last Report, paragraph 5, amounted to...			Rs. 65,690 3 7
Receipts during half year			
On account of 122 Estates...	1,14,311 12 6		
On account of 36 Trusts...	7,102 12 11		
		1,21,414 9 5	
		1,87,104 13 0	
Payments during half year			
On account of 204 Estates...	1,17,849 7 9		
On account of 42 Trusts...	9,968 1 0		
		1,27,817 8 9	
			Rs. 59,287 4 3
Particulars of Balance			
Due to 352 Estates..	57,456 0 11		
Due to 64 Trusts...	9,209 7 1		
		66,665 8 0	
Due by 65 Estates...	6,476 10 1		
Due by 5 Trusts...	901 9 8		
		7,378 3 9	
			Rs. 59,287 4 3
Which is accounted for as follows:—			
Deposit in General Treasury... ... Rs.	38,000 0 0		
Do. in Bank of Madras... ... ... „	15,822 11 0		
Cash in hand... ... ... „	5,464 9 3		
		59,287 4 3	

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 1 of 8th April 1856, and by the inspection of account sales; 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.

7. Of the items which formed the aggregate of Rupees 13,046-0-6, given in our Repor of 19th March last, paragraph 6, as the amount then due by Messrs. Ashton Richardson and Co. on account sales, all have been realized with interest at 5 per cent. per annum, save that due to G. Sherriman's Estate, amounting to Rupees 7,359-12-10. The demand against that firm

at the present date, inclusive of account sales which fell due subsequently to the date of last Report still amounts to the large sum of Rupees 12,495-0-1, as follows :—

Estate of G. Sherriman	account sale due	7th September	1860,	7,359	12	10	A.
Do. St. L. M. Grenfell	do.	26th January	1861,	462	6	5	A.
Do. Sir H. Davison	do.	15th May	,,	2,810	5	6	A.
Do. Captain J. Lawder	do.	15th May	,,	205	5	8	A.
Do. Sir H. Davison	do.	6th July	,,	1,103	12	9	
Do. Serjeant G. Smith	do.	26th July	,,	445	11	8	
Do. do.	do.	2nd August	,,	0	15	1	
Do. Apothecary A. Shortt	do.	2nd ,,	,,	38	9	8	
Do. W. Oliver	do.	2nd ,,	,,	68	0	6	
			Rupees	12,495	0	1	

of these judgment has already been obtained against the firm for the items marked A. and steps are about being taken in respect to the remainder, and it is expected that the entire outstanding will be recovered before the end of the current half-year. Further sales by Messrs. Ashton Richardson and Co., have been stopped until the amount due by them has been fully satisfied.

8. The services of a Proctor were rendered necessary in obtaining Letters of Administration to the Estate of H. Fox, the costs amounting to Rupees 153-8, the Executors named in his Will not being in Madras.

9. 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 Cash Rs. 573-5-6, and he has also deposited with the said Officer Rupees 1,078-2 on account of 10 Estates under Section III of Rule III of 8th April 1856.

10. The Balance of Securities at 31st December last, as particularized at paragraph 9 of last Report was...

	Sicca Rs.	Co.'s Rs.
	46,200	4,09,300
Received during half-year		
Account of 23 Estates,...	500	70,000
Account of 10 Trusts...	.....	21,300
	500	91,300
	46,700	5,00,600
Disposed of		
On account of 11 Estates...	500	48,700
On account of 3 Trusts...	500	14,800
	1,000	63,500
Balance at 30th June 1861....	45,700	4,37,100
The Balance was held as follows :—		
On account of 72 Estates...	38,500	1,97,100
On account of 40 Trusts...	7,200	2,26,000
	45,700	4,23,100
14 Bank shares on account of Trusts...	.....	14,000
		4,37,100
By reference to the Sub Treasurer we find there were deposited		
In General Treasury on 30th June last,...	45,700	4,24,700
And there were with the Administrator General and since accounted for,...	.....	12,400
	45,700	4,37,100

Proceedings of the Madras Government, Judicial Department,
9th October 1861.

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

	Sicca Rs.	Co.'s Rs.
By purchase on account 12 Estates and 4 Trusts ..	.....	36,900
By transfer from other Estates on account of 7 Estates and 3 Trusts.	500	27,200
By receipt on account of 5 Estates...	.....	27,200
	500	91,300
The Administrator General has realized and duly accounted for the proceeds of Securities transferred as follows :—		
On account of 8 Estates...	500	25,100
On account of 2 Trusts...	.....	2,100
Delivered to Parties.		
On account of 3 Estates...	.....	22,600
On account of 2 Trusts...	500	12,700
	1,000	62,500

12. The purchase and transfer of Securities were effected at the current market value of the several loans operated in. The only actual sale during the half year was of a Bond for Rs. 1,000 on account of J. T. Crampton's Estate.

13. Income Tax at 4 per cent. has according to rule been deducted from the Interest of all Government Securities, without reference to the amount of Stock held on account of each particular Estate, but we are informed the Administrator General has applied for a refund of such portion as is remittable, but that no reply has as yet been given by the Commissioners.

14. The Administrator General has deposited in the General Treasury for Remittance during the half year Rupees 3,420-10-5 on account of 7 Estates. The receipts granted to Mr. M. Hornidge 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.

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

On 125 Estates	Rupees	5,101 15 2	
On 37 Trusts	,,	267 5 7	
	Rupees	5,369 4 9	
and he has charged for copies of accounts, &c.,	,,	288 12 6	
	Rupees	5,658 1 3	

of the former sum we have set back Rupees 0-13-6 erroneously charged in Private Hanley's Estate, as balance of Commission on distribution, the same having been charged in the preceding half-year.

16. 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.

17. 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.

18. 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 His Excellency 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.

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) W. J. G. IRVINE,
(„) W. E. GORDON,
Auditors.

No. 31. From C. M. TEED, Esq., Administrator General, Madras ; to the Chief Secretary to Government, Fort Saint George, dated 20th September 1861.

In pursuance of Section XXXIV of Act No. VIII of 1855, I have the honor to forward to you in triplicate, copies of the Administrator General's Schedules for the half year ending 30th June last, of the Estates committed to his charge.

No. 32. ORDER THEREON, 9th October 1861, No. 1,245.

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

2. The balance of cash on that date, and the Government and other Securities belonging to the several Estates and Trusts, were as follows :

	Cash.	Securities.		
		Sicca Rupees.	Company's Rupees.	Bank Shares.
With the Sub-Treasurer...	38,000 0 0	45,700	4,10,700	14,000
„ the Bank of Madras...	15,822 11 0	.....	.....	.....
„ the Administrator General...	5,464 9 3	.....	12,400	.....
Rupees...	59,287 4 3	45,700	4,23,100	14,000

NOTE.—The Cash receipts during the half year, on account of Trusts, is in the Auditor's Report given at Rupees 7,102. In the Administrator General's Schedule, the amount is Rupees 7,103. Hence a difference of one Rupee in the Cash Balance.

The paper for Rupees 12,400, in the hands of the Administrator General, has been 'since accounted for.' The Auditors have not noticed that the cash retained with the Administrator General is in excess of the amount fixed by Rule IV of the Rules of the 8th April 1856.

3. The amount due on Account Sales by Messrs. Ashton Richardson and Co., remaining unadjusted, is Rupees 12,495. The Auditors will report progress in the recovery of this sum with interest. It is observed that further sales by that firm have been stopped.

Commission...	5,368	
Fees...	289	
Government allowance Rs. 700 @ 6 ...	4,200	
		9,857
Establishment..	680	
Contingencies...	30	
	710 @ 6 =	4,260
	Rs...	5,597

for six months.

4. In the half year under review, the income of the Administrator General has been on an average about Rupees 933 a month.

5. The Government grant the Administrator General (500) five hundred Rupees for preparing his Schedules, and the Auditors (400) four hundred Rupees each 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 above Rupees 10. The interest accrued as the Audit Fund—the disbursement of which is sanctioned—will be applied in payment of the charges falling on Estates with balances less than Rupees 500, and then in reduction of those falling on the other Estates.

Proceedings of the Madras Government, Judicial Department,
9th October 1861.

6. The Schedules submitted by the Administrator General, will be forwarded to the Secretary of State.

(Signed) J. D. SIM,
Secretary to Government.

Exd. F. Cartledge.

in in Govt. & other Securities

Judl. dt. to Engd. 25th.
Statutes No. 19 of 1861. with
3 Copies of Schedules.

3 Crop Bdr
Judicial 1861 Dept.

From

The Administrator
General, Madras.

No. 220 to 224 3 Sepr 1861.

Recd 10 Sep 1861

A. 1555

Forwards in triplicate Copies of his Schedules for the Half Year ending 30th June last of the Estates Committed to his Charge

31
30

Cl Act
24 "

Judicial Department.

67

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letters—

From the Auditors

of the Accts. of the

Administrator

General — Enter 23rd Sept. 61.

" the Administrator General — 20th do "

Order — 9th October 1861 No 1245.

The Auditors report the Accts of the Administrator Genl for the half year ended 30th June last

2. The balance of Cash on that date, & the Govt. & other Securities

Securities belonging to the several Estates & Trusts, were as follows:—

	Cash.			Securities.		
				Siccа Rupees.	Company's Rupees.	Bank Shares.
With the Sub Treasurer	38,000	"	"	45,700	41,9700	14,000
" the Bank of Madras	15,822	11	"	"	"	"
" the Administrator Genl.	5,464	9	3	"	12,400	"
Rs.	59,287	4	3	45,700	423,100	14,000

Note— The Cash Receipts during the half year, on acct. of Trusts, as in the Auditors' Report given at Rs. 7,102. But the Administrator Genl's. Schedule, the amount is Rs. 7,103. Hence a difference of One Rupee in the Cash Balances.

amount fixed by Rule IV of the Rules of the Act.

3. The amount due on Sales by Messrs Ashton Richardson & Co., remaining unadjusted, is Rs. 12,495. The Auditors will report progress in the recovery of this sum with interest. It is observed that further sales by that firm have been stopped.

4. The paper for Rs. 12,400— now in the hands of the Administrator General, has been since accounted for. The Auditors have noticed that the Cash retained with the Administrator General is in excess of the amount

General has been on an average about Rs. 933 a month.

Commission	5,388	
Fees	289	
Govt. allowances		
Rs. 700 @ 6	4,200	
	9,857	Rs. 933 a month.
Establishment	680	
Contingencies	30	
	710.6=4260	
	Rs. 5597	

for five months.

5. The Govt. grant the Administrator General five Hundred Rs. fees for preparing his Schedules, & the Auditors 400 Four Hundred Rupees each for their services. The entire amount, Rs. 1,300, together with the cost of printing the Schedules, will be charged to all Estates

Estates, having assets above Rs. 10. The interest accrued as the Audit Fund — the disbursement of which is sanctioned — will be applied in payment of the charges falling on Estates with balances less than Rs. 500, & then in reduction of those falling on the other Estates.

6. The Schedules submitted by the Administrator Genl., will be forwarded to the Secretary of State.

The Administrator Genl.
" Auditors of his Accts
" Acct: Genl.
" Sub Treasurer.
} 10/10

J. P. L.

Groups Copy

Judl. Letter Augt. 25th
October 24. 19 of 1861

Judicial 1861. Department.

No. 1245.

PROCEEDINGS of GOVERNMENT.

Sept. 1646

Dated 9. October 1861

[360] Madras—Printed at the Government Press.