

# MADRAS RECORD OFFICE.

Government of Madras.

*Judicial* DEPARTMENT.

|          |          |               |
|----------|----------|---------------|
| G.O. No. | 460      | Press<br>Mis. |
| 24-25    |          |               |
| Dated    | 6-4-1861 | 10            |

9/10

Not to be folded or roughly handled

*SP*  
2/11/20

*Proceedings of the Madras Government, Judicial Department,*  
6th April 1861.

No. 24. 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 19th March 1861.

We have the honor to submit our Report on the Accounts of the Administrator General for the half year ending 31st Decémber last, as follows :

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. These Schedules contain the accounts of 419 Estates and 81 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 33 Estates and 1 Trust, which have been closed.

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

|                                                                                                      |  |  |  |        |        |     |     |        |    |   |
|------------------------------------------------------------------------------------------------------|--|--|--|--------|--------|-----|-----|--------|----|---|
| 5. The cash balance at 30th June 1860, as particularized in our last Report, para. 5, amounted to... |  |  |  | Rupees | ...    | ... | ... | 51,180 | 13 | 6 |
| Receipts during half year.                                                                           |  |  |  |        |        |     |     |        |    |   |
| On account of 138 Estates...                                                                         |  |  |  |        | 91,357 | 2   | 1   |        |    |   |
| On account of 43 Trusts...                                                                           |  |  |  |        | 7,366  | 2   | 2   |        |    |   |
|                                                                                                      |  |  |  |        |        |     |     | 98,723 | 4  | 3 |
| Payments.                                                                                            |  |  |  |        |        |     |     |        |    |   |
| On account of 221 Estates...                                                                         |  |  |  |        | 79,556 | 15  | 1   |        |    |   |
| On account of 54 Trusts...                                                                           |  |  |  |        | 4,656  | 15  | 0   |        |    |   |
|                                                                                                      |  |  |  |        |        |     |     | 84,213 | 14 | 1 |
| Balance @ 31st December 1860...                                                                      |  |  |  |        |        |     |     | 65,690 | 3  | 7 |

|                         |  |  |  |        |        |    |   |        |    |    |
|-------------------------|--|--|--|--------|--------|----|---|--------|----|----|
| Particulars of Balance. |  |  |  | Rupees | 60,157 | 11 | 8 |        |    |    |
| Due to 342 Estates...   |  |  |  |        | 11,437 | 5  | 2 |        |    |    |
| " to 65 Trusts...       |  |  |  |        |        |    |   | 71,595 | 0  | 10 |
| " by 46 Estates...      |  |  |  |        | 5,640  | 9  | 7 |        |    |    |
| " by 3 Trusts...        |  |  |  |        | 264    | 3  | 8 |        |    |    |
|                         |  |  |  |        |        |    |   | 5,904  | 13 | 3  |
|                         |  |  |  |        |        |    |   | 65,690 | 3  | 7  |

which is accounted for as follows :—

|                                |  |  |  |  |        |   |    |        |   |   |
|--------------------------------|--|--|--|--|--------|---|----|--------|---|---|
| Deposit in General Treasury... |  |  |  |  | 38,000 | 0 | 0  |        |   |   |
| Do. in Bank of Madras...       |  |  |  |  | 23,166 | 9 | 10 |        |   |   |
| Cash in hand...                |  |  |  |  | 4,523  | 9 | 9  |        |   |   |
|                                |  |  |  |  |        |   |    | 65,690 | 3 | 7 |

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 800 in excess of that shown above, owing to a cheque drawn in December not having been presented at the Bank for payment until 2nd January 1861. 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 4th April 1856, 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; but we have to notice that the proceeds of certain landed and other property confided to Messrs. Ashton, Richardson and Co., for sale, had not been got in up to the 31st December last, and that only a small portion has subsequently been collected.

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6th April 1861.*

The following is a list of the said items:—

|                                                            |           |        |    |    |
|------------------------------------------------------------|-----------|--------|----|----|
| Estate of C. Hawkins' account sale, due 1st August 1860... | Rupees    | 716    | 2  | 8  |
| Estate of G. D'Castellas' .....                            | "         | 513    | 1  | 0  |
| Do. of St. L. M. Grenfell .....                            | "         | 259    | 14 | 1  |
| Do. of Mrs. J. Hill .....                                  | "         | 285    | 8  | 3  |
| Do. of T. L. D'Souza .....                                 | "         | 247    | 7  | 4  |
| Do. of G. Sherriman .....                                  | "         | 7,359  | 12 | 10 |
| Do. of T. L. D'Souza .....                                 | "         | 294    | 9  | 2  |
| Do. of M. Norman .....                                     | "         | 1,822  | 13 | 4  |
| Do. of J. Xavier .....                                     | "         | 160    | 11 | 10 |
| Do. of M. Norman .....                                     | "         | 1,386  | 0  | 0  |
|                                                            | Rupees... | 13,046 | 0  | 6  |

The first five items were collected by the Administrator General on the 12th February last, together with interest from due date at the rate of 5 per cent. per annum, but the remaining five are still outstanding, together with the proceeds of five other account sales, aggregating Rupees 1,647-8-1, which became due in the current half year. We annex for the information of Government copy of a letter we addressed to the Administrator General on the 16th instant, calling upon him to explain under what circumstances these items have been permitted to fall into arrears, and the steps he may have taken or purposes taking for their recovery, together with one of that Officer's reply dated the same day, by which Government will observe that he is confident that Messrs. Ashton Richardson and Co. will very shortly adjust these outstandings.

7. With reference to para. 3 of the Order of Government, dated 8th September last, No. 1,153, we have the honor to state that the costs incurred in Mrs. J. Hill's Estate amounted to Rupees 174-10, and that the Administrator General is advised that an action could not be sustained for the recovery of the costs in Major Dancer's Estate.

8. The Administrator General has transferred to the Sub-Treasurer assets lapsing to Government under Section 51, Act VIII of 1855, on account of 12 Estates, in Government Securities, Sicca Rupees 4,100 and Company's Rupees 13,500, and cash Rupees 1,427-2-9; and he has also deposited with the said officer Rupees 1,331-6-3, on account of 13 Estates and 6 Trusts, under Section III of Rule III of 8th April 1856. There are still several items enumerated in the list reported upon by the Auditors under date of 17th April 1860 undisposed of, and we have called the attention of the Administrator General to the same, in view to their early adjustment.

|                                                                                                           |           |        |           |          |
|-----------------------------------------------------------------------------------------------------------|-----------|--------|-----------|----------|
| 9. The balance of Securities at 30th June last as particularized at para. 10 of our last Report was. .... | Sicca Rs. | 20,700 | Co.'s Rs. | 3,78,930 |
| Received during half year... ..                                                                           | "         | 31,000 | "         | 80,400   |
|                                                                                                           | "         | 51,700 | "         | 4,59,300 |
| Disposed of do. ....                                                                                      | "         | 5,600  | "         | 50,000   |
| Balance at 31st December 1860. ....                                                                       | "         | 46,200 | "         | 4,09,300 |

|                                                                                                                      |           |        |           |          |
|----------------------------------------------------------------------------------------------------------------------|-----------|--------|-----------|----------|
| The balance was held as follows:—                                                                                    |           |        |           |          |
| On account of 70 Estates... ..                                                                                       | Sicca Rs. | 38,500 | Co.'s Rs. | 1,75,800 |
| On do. of 36 Trusts. ....                                                                                            | "         | 7,700  | "         | 2,33,500 |
|                                                                                                                      | "         | 46,200 | "         | 4,09,300 |
| By reference to the Sub-Treasurer, we find there were deposited in the General Treasury, on 31st December last... .. | Sicca Rs. | 46,200 | Co.'s Rs. | 4,07,300 |
| And there were with the Administrator General, and since deposited in the Treasury... ..                             |           |        |           | 2,000    |
|                                                                                                                      |           | 46,200 |           | 4,09,300 |

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

|                                                                          |                       |
|--------------------------------------------------------------------------|-----------------------|
|                                                                          | Co.'s Rs.             |
| By purchase on account of 14 Estates and 3 Trusts... ..                  | 26,300 0 0            |
| By transfer from other Estates on account of 7 Estates and 1 Trust... .. | 22,100 0 0            |
| By receipt on account of 4 Estates... .. Sicca Rupees...                 | 31,000 0 0 32,000 0 0 |
|                                                                          | 31,000 0 0 80,400 0 0 |

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

|                                                                      |                      |
|----------------------------------------------------------------------|----------------------|
|                                                                      | Co.'s Rs.            |
| On account of 10 Estates... ..                                       | 22,100 0 0           |
| Delivered up under 51st Section on account of 4 Estates... Sicca Rs. | 4,100 0 0 13,500 0 0 |
| Delivered to parties on account of 3 Estates... ..                   | 1,400 0 0 14,400 0 0 |
|                                                                      | 5,500 0 0 50,000 0 0 |

The purchases and transfer of Securities were effected at the current market value of the several loans operated in. There were no actual sales, during the half year.

A duplicate Bond for Rupees 1,500 in Breithaupt's Estate was received during the half year, in lieu of that lost in 1859.

11. The Administrator General has invested the balances over Rupees 500 at credit of each Estate when not required to meet ascertained demands, with a few exceptions, the chief of which are noted in the margin, and we have suggested that advantage should be taken of the present favorable opportunity to invest balances ranging from Rupees 400 to Rupees 500 also, although not strictly required by the Act, the current value of 5 per cent. paper being about 6½ and of 4 per cent. 22½ per cent. discount.

Of the three balances specified in the margin, the two first have been invested in the present half year, and the third is about to be handed over to Messrs. Arbuthnot & Co. as Attorneys to the Father of the deceased.

12. Income Tax at 4 per cent. has been deducted from the interest on all Government Securities falling due on and after the 1st August 1860, without reference to the amount of stock held on account of each particular Estate; and as a considerable number have less than Rupees 4,000, and many others less than Rupees 10,000 invested, the Administrator General will have to claim the refund of the greater portion of the amount deducted.

13. The Administrator General has deposited in the General Treasury for remittance during the half year Rupees 3,819-12-4 on account of 9 Estates. The receipts granted to Mr. F. Clark of the India House, and to his successor, 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 124 Estates.....                                                                    | Rupees 5,395 3 7      |
| On 37 Trusts... ..                                                                     | 177 13 3              |
|                                                                                        | 5,573 0 10            |
| and he has charged for copies of accounts, &c....                                      | 260 11 0              |
|                                                                                        | Rupees... 5,833 11 10 |

of the former sum, we have set back Rupees 93-10-2 erroneously charged in Captain D. M. Mackinnon's Estate on 24th December last, as commission on distribution, whereas the balance was intact on 31st idem, and has subsequently been invested.

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.

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6th April 1861.

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 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.

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.

(Signed) B. CARDOZO,  
( " ) W. F. G. IRVINE,

*Auditors of the Accounts of the  
Administrator General.*

From the Auditors of the Accounts of the Administrator General, Madras, to the Administrator General, Madras, dated 16th March 1861.

Observing that the proceeds of certain Account Sales of landed and other property, confided by you to Messrs. Ashton Richardson and Co., for sale on account of the Estates mentioned in the margin, had not been got in up to the 31st December last, and that they are still outstanding, we have the honor to request you will inform us under what circumstances these items have been permitted to fall into arrears, and the steps you may have taken or purpose taking for their recovery.

(Signed) B. CARDOZO,  
( " ) W. F. G. IRVINE,

*Auditors.*

From A. MACDONALD RITCHIE, Esq., Administrator General, to B. CARDOZO, Esq., and W. F. G. IRVINE, Esq., Auditors of the Accounts of the Administrator General, dated 16th March 1861, No. 738.

I have to acknowledge the receipt of your letter of the 16th instant, and in reply to inform you, that, when I took charge of the Office of Administrator General, Messrs. Ashton Richardson and Co. were the Auctioneers of the Administrator General, and as I considered my appointment only a temporary one, and during the absence on leave of Mr. Teed, I did not deem it proper to make any alteration in the arrangement.

With reference to the accounts of sale referred to by you, I have to state, that on their due dates, my Receipts were invariably presented, but payment was put off by Messrs. Ashton Richardson and Co., in consequence, I understood, of their having been somewhat pressed for money; subsequently I specially and urgently demanded payment, which correspondence has been duly submitted to you, and from this you may have seen my endeavours to procure payment. However, I am confident that they will very shortly adjust these outstandings.

It would have been needless to press them more than I have done, and for reasons known to myself, and which I cannot here explain, I think the course I have adopted will ultimately not prove detrimental to the interests of the Estates.

I have also to mention in reply to your second letter, that you must have found by my accounts of Schedule No. 2, that I have made every exertion to complete the Estates in arrears of 15 year's standing. It requires to go through the books for a series of years, before each account can be completed.

*Proceedings of the Madras Government, Judicial Department,*  
6th April 1861.

No. 25. ORDER THEREON, 6th April 1861, No. 460.

The Auditors report on the Accounts of the Administrator General for the half-year ended 31st December last.

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

|                                  | Cash.       |       | Securities.       |               |
|----------------------------------|-------------|-------|-------------------|---------------|
|                                  | Rs.         | A. P. | Company's Rupees. | Sicca Rupees. |
| With the Sub Treasurer...        | 38,000      | 0 0   | 4,07,800          | 46,200        |
| " the Madras Bank...             | 23,966-9-10 |       |                   |               |
| Less Cheque paid after 31st Dec. | 800-0-0     |       |                   |               |
|                                  | 23,166      | 9 10  |                   |               |
| " the Administrator General...   | 4,523       | 9 9   | 2,000             |               |
| Total.....                       | 65,690      | 3 7   | 4,09,800          | 46,200        |

The Paper for Company's Rupees 2,000 in the hands of the Administrator, has since been deposited in the General Treasury.

3. The Auditors state that the proceeds, Rupees 13,016-0-6, of landed and other property sold by Messrs. Ashton Richardson and Co., had not been realized by the Administrator General up to the 31st December last—that only a small portion has been collected since that—and that other proceeds, Rupees 1,647-8-1, which had become due in the current half-year, have been allowed to remain in the hands of the Salesmen. The Administrator General, in his letter to the Auditors, explained that when he took charge of the Office, Messrs. Ashton Richardson and Co. were the Auctioneers of the Administrator General—and as he considered his appointment only a temporary one, and during the absence on leave of Mr. Teed, he did not deem it proper to make any alteration in the arrangement—that on due dates his Receipts were invariably presented to Messrs. Ashton Richardson and Co.,—and that he has urgently demanded payment. He at the same time expressed himself confident that they would very shortly adjust these outstandings.

4. A former similar occurrence called forth strong remark from the Government. Those remarks are equally applicable now. His Excellency the Governor in Council cannot admit the validity of the reasons assigned by Mr. Ritchie. He was in no wise bound to retain or justified in retaining the Auctioneers employed by his predecessor unless satisfied as to the correctness and punctuality of their proceedings. He should not have allowed any sums to be outstanding beyond the ordinary time allowed to Auctioneers for the realization of the proceeds of effects sold, and he clearly should not have allowed them to hold more sales on his account so long as there were any balances against them. The Auditors will report from time to time the progress made by the Administrator General in recovering these outstanding sums and he will be held responsible that Messrs. Ashton Richardson and Co. do discharge the amount, Rupees 12,671-7-3 overdue with interest, and will be answerable for any deficit that may occur.

5. The suggestion of the Auditors in paragraph 11 of their letter in reference to the investment at the present rates of discount on Government paper, of the Cash balance between Rupees 400 and 500, of Estates not liable to demands, should be carried out as far as practicable.

Proceedings of the Madras Government, Judicial Department,  
6th April 1861.

|                                           |                        |
|-------------------------------------------|------------------------|
| Commission...                             | 5,474                  |
| Fees...                                   | 260                    |
| Government allowance Rupees 700 @ 6...    | 4,200                  |
| Establishment...                          | 680                    |
| Contingencies.....                        | 30                     |
|                                           | <u>710 @ 6 = 4,260</u> |
|                                           | Rupees... 5,674        |
| for six months, or Rupees 946 per mensem. |                        |

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 on the Audit Fund—the disbursement on 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.

(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. Inter 19 Mar. 61. N<sup>o</sup> X.

Order—6 April 1861. No. 460.

The Auditors re-  
port on the Accts.  
of the Adminis-  
trator General for  
the half-year end-  
ed 31 December  
last.

2. The balance of Cash  
on that date, and  
the Govt. Securities  
belonging to the  
several

1111111111

Don't understand several estates and  
 trusts, were ~~not~~ as  
 follows.

1111111111

|                                         | Cash   |   |    | Surrendered               |                 |
|-----------------------------------------|--------|---|----|---------------------------|-----------------|
|                                         | Rs     | P | A  | Comp<br>ny's An-<br>nuity | Secur-<br>ities |
| with<br>By the Sub Treasurer            | 38,000 |   |    | 4,07,300                  | 46,200          |
| " the Madras Bank 23,986 9 10           |        |   |    |                           |                 |
| Left cheque paid of<br>ter 31 Decr. 500 | 23,166 | 9 | 10 |                           |                 |
| " The Administrator General             | 4,523  | 9 | 9  | 2,000                     | "               |
| Total                                   | 65,690 | 3 | 7  | 4,09,300                  | 46,200          |

The Paper for Rs 2,000 in  
 the hands of the Admi-  
 nistrator, has since been  
 deposited in the General  
 Treasury.

The Auditors state  
 that the proceeds, as  
 Rs 13,046... 6, of landed  
 and

and other property  
 sold by Messrs Ashton  
 Richardson & Co; had  
 not been realized by  
 the Administrator  
 General up to the 31<sup>st</sup>  
 Decr. last — that

Due 1<sup>st</sup> Augt. '60 - 1489-1-9  
 " 29<sup>th</sup> do 532.15-7  
 Paid 12<sup>th</sup> Feb. '61 - Rs 2,022-1-4  
 only a small portion  
 has been collected as  
 since that — & that  
 other proceeds, Rs 1,647.8-1  
 which had become due  
 in the current half-  
 year, have been allowed  
 to remain in the hands  
 of the salesman. The  
 Administrator General  
 in his letter to the Au-  
 ditors, explained that  
 when he took charge  
 of the office, Messrs. As-  
 ton Richardson & Co  
 were

Overdue last half year  
 Rs 11,023.15-2  
 Overdue to date  
 of Auditor's  
 Letter — 1,647.8-1  
 Rs 12,671.7-3

were the Auctioneers of the Administrator General — & as he considered his appointment only a temporary one, & during the absence on leave of Mr. Reed, he did not deem it proper to make any alteration in the arrangement — that on due dates, his receipts were invariably presented to Messrs. Doherty Richardson & Co. — & that he has urgently demanded payment. He at the same <sup>time</sup> expressed himself confident that they would very shortly adjust these outstandings.

4. A former similar occurrence

McCulloch, Govt.  
22<sup>nd</sup> Sep. '58. N<sup>o</sup>. 1293.  
Page 3.

from account to West... for the...  
...of the proceeds of... and in  
...should be...  
...in his account...  
...long as...  
...The Auditor...  
...the progress...  
...in recovering...  
...of the

occurrence called forth strong remark from the Government. Those remarks are equally applicable now — & the Govt cannot admit the validity of the reasons assigned by Mr. Ritchie. He was in no wise bound to retain or justify in retaining the auctioneer employed by his predecessor unless satisfied as to the correctness & propriety of his proceedings. He should not have allowed any such to be outstanding beyond the ordinary. The Administrator General will be held responsible that Messrs. Doherty Richardson & Co. do not discharge the amount.  
R.

Rs 12,677.3 over-  
due with interest,  
& will be answerable  
for any deficit  
that may occur.

5. The suggestion of the  
Auditors in para 11  
of their letter in refe-  
rence to the investment  
at the present rates of  
discount on Govt. Pa-  
per, of the Cash Balance  
between Rs 400 & 500, of  
estates not liable to  
demands, should  
be carried out as far  
as practicable.

6. In the half-year  
under review, the

|                 |           |                 |
|-----------------|-----------|-----------------|
| Commission—     | 5474      |                 |
| Fees—           | 260       |                 |
| Govt. allowance |           |                 |
| Rs 700 @ 5—     | 4200      | 9934            |
| Establishment—  | 680       |                 |
| Contingencies—  | 30        |                 |
|                 | 710 @ 6 = | 4260            |
|                 |           | <u>Rs 5,674</u> |

For six months, or Rs 946  
per mensem.

income of  
the Admin-  
istrator  
General has  
been on an  
average a-  
bout Rs 946  
a month.

7. The Govt. grant the  
Administrator Gene-  
ral 500 Five Hun-  
dred Rupees for pre-  
paring his Schedules,  
& the Auditors, 400  
Four Hundred Ru-  
pees each, for their  
services. The entire a-  
mount, Rs 1300, toge-  
ther with the cost of  
printing the Schedules,  
will

will be charged  
to all States, hav-  
ing Assets above Rs. 10.  
The interest on the  
Audit Fund - the  
disbursement on  
which is sanctioned  
- will be applied  
in payment of the  
charges falling on  
States with balances  
less than Rs. 500, &  
then in reduction  
of those falling on  
the other States.

*JF*

The Administrator }  
General. }  
" Auditors of Accs. }  
" Acct. Genl. }  
" Sub Treasurer. }

Desps by 6/10

Public Sept 20<sup>th</sup> of mid  
No 8 of 1847.

Accounts of  
Administration  
General.

4

Proc of April

Judicial 1851 Dec 11

No 450

Proceedings of Court

21<sup>st</sup> April 1861

Sept 1894/62

Reviewing the Report  
of the Commissioners on the  
Accounts of the Advocate  
General for the half  
Year ending 31<sup>st</sup> Dec  
December 1850.

24025