M.R. O. 1—39,000—18-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 1481 Press ~~Mis.~~

112-113

Dated 15.9.1863 ~~19~~ .

69/10

Not to be folded or roughly handled

Proceedings of the Madras Government, Judicial Department,
15th September 1863.

Read the following papers :—

No. 112. From WHITLEY STOKES, Esq., Administrator General ; to the Chief Secretary to Government, Fort Saint George, dated Madras, 1st August 1863.

1. I have the honor to forward herewith a Contingent Bill for expenses incurred by me from 1st June to 31st July 1863, in excess of the sum of Rupees 600 allowed monthly to the Administrator General, and to request that you will obtain the sanction of Government for the payment to me of the amount mentioned in the Bill, viz., Rupees 228-1-5.

2. I intend shortly to address Government through the Auditors on the subject of the office establishment of the Administrator General, when I hope to show that to work the office efficiently, so as to gain the confidence of the public and afford satisfaction to Government, it will be necessary that the monthly sum of Rupees 100 deducted on the death of the late Manager should be restored to the Administrator General.

3. Persons interested in the Estates in my hands often apply to me for copies of letters, claims, and vouchers connected with such Estates, and offer payment of fees for such copies. I request the direction of Government as to whether I am at liberty to furnish the copies required by such persons, and, if so, whether I may charge the same rate of fee as that sanctioned by Government in the 2nd paragraph of their Extract from the Minutes of Consultation, No. 507, dated 20th July 1855.

From the Auditors of the Accounts of the Administrator General, Madras; to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George, dated Madras, 19th August 1863.

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. These Schedules contain the accounts of 523 Estates and 79 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 18 Estates 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 1862 as particularized at paragraph 5 of the Auditors' last report amounted to ... ... Rupees 50,918 0 1

Receipts during half year—

On account of 133 Estates.....	Rupees	4,22,708	7	9	
On account of 45 Trusts.....	,,	16,875	4	2	
				,,	4,39,583 11 11
				,,	4,90,501 12 0

Payments during half year—

On account of 204 Estates	,,	4,11,826	9	0	
On account of 46 Trusts...	,,	17,367	7	6	
				,,	4,29,194 0 6
				,,	61,307 11 6

Particulars of balance—

Due to 416 Estates.	,,	65,225	9	3	
Due to 70 Trusts.....	,,	11,297	1	2	
Due by 100 Estates.....	,,	14,456	14	3	,, 76,522 10 5
Due by 8 Trusts.....	,,	758	0	8	
				,,	15,214 14 11
				Rupees	6,1307 11 6

Which is accounted for as follows:—

In Treasury						
Deposit in Bank of Madras				Rupees	38,000	0 0
Less the following cheques drawn but not presented for payment.						
No. 88,	Rupees	193	1 0			
„ 92,	„	960	0 0			
„ 94,	„	267	9 11			
„ 96,	„	657	3 9			
„ 97,	„	108	3 6			
„ 98,	„	33	13 8			
			2,159 15 10			
			23,287 14 5			
Adjusted on 7th July for stamp affixed to Power of Attorney.....			4 0 0			
Cash on hand.....				„	23,291 14 5	
				„	15 13 1	
				Rupees	61,307 11 6	

6. These items we have verified as usual by reference to the Accountant General, the Bank of Madras, and the Cash book of the Administrator General. We have 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 has been given by the Administrator General for all sums received by him on account of the Estates and Trusts under his charge.

7. There are no Account Sales outstanding. With regard to the sum overdue by Williamson & Co., on account of Pharoah and Sabine. The amounts have been debited with costs to the Estate of Mr. Teed by order of the Government Solicitor. Messrs. Oakes & Co., the auctioneers employed by the Administrator General, have deposited with him Rupees 10,000, as security for the due discharge of their functions.

8. The Administrator General has deposited in the Bank of Madras Rupees 24-10-5 on account of the Estate of Pensioned Private J. Hepwood under Section III, of Rule III, of 8th April 1856.

9. The balance of Securities at 31st December last, as particularized at paragraph 9 of the Auditors' last report was..... Sicca Rs. 41,300 C. Rs. 11,21,300 0 0

	S. Rs.	C. Rs.			
Receipts during half year on account of 29 Estates.....	13,200	99,900			
20 Bank shares of £20 each.....		4,000			
On account of 7 Trusts.....		83,900			
			„	13,200	
				54,500	„ 1,87,800 0 0
Disposed of during half year—					
On account of 22 Estates.....			„	13,200	„ 13,09,100 0 0
Balance, 30th June 1863.....			„	41,300	„ 6,41,300 0 0
					„ 6,67,800 0 0
Particulars of Balance—	S. Rs.	C. Rs.			
On account of 81 Estates.	24,500	3,35,400			
On account of 43 Trusts...	16,800	3,13,400			
				41,300	
1 Bank of Madras share on account of 1 Estate.....					„ 6,48,800 0 0
14 Do. do. on account of 14 Trusts.....					„ 1,000 0 0
20 Chartered Bank of India, Australia and China shares ...					„ 14,000 0 0
					„ 4,000 0 0
					6,67,800 0 0

Which is thus accounted for—

In Bank of Madras.....	Sicca Rs.	41,300	C. Rs.	6,48,800	0 0
And 15 Bank of Madras shares.....			„	15,000	0 0
20 Chartered Bank shares of £20 each.....			„	4,000	0 0
	„	41,300	„	6,67,800	0 0
10. The investments during the half year were as follows:—					
By purchase on account of 2 Estates, 5 Trusts.....			„	32,700	0 0
By transfer from other Estates on account of 9 Estates and 4 Trusts.....			„	96,600	0 0
By receipts on account of 4 Estates..... ...		13,200			
and 20 Bank shares at £20 each.....			„	4,000	0 0
	Sicca Rs....	13,200	C. Rs.	1,87,800	0 0

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

Sold on account of 11 Estates.....	Sicca Rs.	13,200	C. Rs.	90,900	0 0
Transferred from other Estates on account of 10 Estates.....					
Bank shares delivered up on account of 1 Estate.....			„	20,000	0 0
			„	96,600	0 0
Delivered up on account of 7 Estates.....			„	4,33,800	0 0
	Sicca Rs...	13,200	C. Rs.	6,41,300	0 0

11. Some of the above transactions in Securities were effected while Mr. Miller was in office; but now by an agreement with the Bank of Madras and the present Administrator General, all purchases and sales are made through that channel, and the Estates are not at any loss by this alteration in the practice, as the transactions are made at the current market rate of the day of the different loans operated in, and under Rules 5 and 10 appended to Government Order, No. 142, dated 15th February 1862, no commission is charged by the Bank on such transactions.

12. The Administrator General has deposited in the Bank of Madras for remittance to England during the half year Rupees 11,739-9-7 on account of 11 Estates. The Executors to the Estate of H. C. Ludlow in London wrote to the late Administrator General (Mr. Miller) to pay the proceeds of the Estate into the Oriental Bank here to credit of their account in London, the sum was Rupees 63,900, and Mr. Miller complied with their request on 22nd May last, and holds the Oriental Bank receipt for it. We are not aware of any order directly interdicting this arrangement, and note it for the satisfaction of Government, with reference to Rule VI of 8th April 1856, "Rules for the office and duties of Administrator General." The receipts granted to Mr. M. Hormage of the India House by the parties on whose behalf these and previous remittances were made, as far as they have yet come to hand, have been produced for our inspection.

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

On 129 Estates.....	Rupees	15,980	4	0
On 44 Trusts.....	„	293	12	11
	„	16,274	0	11
And he has charged for copies of Accounts furnished.....	„	234	12	0
	„	16,508	12	11
Of the amount of commission he has written back on account of 1 Estate and 1 Trust.....	„	18	7	8
	Rupees...	16,490	5	3

which we have checked and passed as correct.

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

15. The whole of the Books required to be kept by the said Rules have been kept, but owing to the extra work, after the death of the late Manager that devolved on the office, some of them were in arrears when Mr. Stokes took over charge, they have been since brought up to 30th June.

16. With regard to Book No. 14, ordered by the above Rules, we consider that it is not necessary under the present system.

17. The Cash book has been balanced daily, and monthly audits 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 the same, with the usual 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 in the Audit Fund deposited in the Government 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. Mr. Stokes has addressed us a letter, with a Schedule thereto, copy of which we enclose, and we have reason to believe that the statements made in letter and Schedule are strictly accurate, and are of opinion that the present Administrator General has taken every precaution against loss in the realization and custody of assets. With regard to the monthly allowance we would submit for the favorable consideration of Government the question of raising it to the original amount of Rupees 700, for the reasons assigned by Mr. Stokes, as Government never intended that the Administrator General should be at a loss for keeping up his establishment. We would also recommend that the Contingent Bills for June and July on account of expenses incurred by Mr. Stokes for stationery, &c., be sanctioned.

(Signed) W. F. G. IRVINE,
(„) W. J. RAYNOR,
Auditors.

From WHITLEY STOKES, Esq., Administrator General; to W. F. G. IRVINE, Esq., and W. J. RAYNOR, Esq., dated Madras, 19th August 1863.

This being the first occasion which you have audited the accounts of the Administrator General since I took charge of the office on the 28th May 1863, I think it desirable to lay before you a general statement of the work which has been done here from that date to the 31st July last, to inform you of the improvements which I have introduced into the office, and to request the favor of any suggestions which may occur to you as being calculated to promote its efficiency and security.

The principal functions of the Administrator General may be divided into four :—

1. The realization, investment and distribution of assets.
2. The keeping of accounts.
3. The carrying on of correspondence; and
4. The custody of valuables belonging to the Estates in his charge.

First. As to the realization and investment of assets, I have altered the practice of this office essentially. Formerly Government Securities and other stock to a large amount were kept in the office when purchases of such Securities had been made on behalf of Estates, or when Estates were being closed and the Securities had been brought from the Bank for the purpose of being sold to brokers or soukars. This system was objectionable for several reasons; first, the Securities, kept as they were, sometimes for a considerable period, in an unsafe building, were liable to loss by theft or fire; secondly, the Administrator General was never sure of getting or giving

the fair market price when selling or buying the Securities in question; thirdly, his Manager (by whom such sales or purchases were generally transacted) had obvious opportunities of acting dishonestly by consenting for a bribe to sell or buy at a price other than the current market rate; fourthly, the Manager by getting Bonds blank instead of specially endorsed to the Administrator General, might sell them on his own account, or (as was done in one case) obtain a private loan upon them. Since I have taken charge all danger in this respect has been got rid of. No Government Securities or other stock in my custody are ever kept in the office. They have been and are deposited in the Bank of Madras.

I have moreover given the Bank a Power of Attorney to sell, endorse and give receipts for Securities standing in my name; and under this power all my sales are transacted with safety and despatch, and with the certainty that the fair market rate is obtained. The Bank also purchases Securities for me whenever the assets at the credit of any Estate are sufficiently large to require investment; and under the combined operation of Rules Nos. 5 and 10 appended to Government Order, No. 142, dated 15th February 1862, the Bank waives the usual commission on the sale and purchase of such Securities.

In collecting the rents of the houses in charge of the Administrator General (of which there are now 23), I have altered the practice of signing and sending receipts before payment, and now make the tenants forward their rent to this office or to the Bank, and when the amount payable exceeds Rupees 20 request that it shall be remitted by cheque.

Lastly, Messrs. Oakes & Co., the auctioneers employed by the Administrator General, have deposited with me Rupees 10,000 as security for the due discharge of their functions. I have thus, I think, taken all possible precautions against loss in the realization of assets.

With regard to the distribution of assets, you are aware that Estates are usually closed in this office at the end of twelve months from the grant of Letters of Administration. On the 28th of May there were 68 Estates in my hands which had been in the charge of the Administrator General for more than one year. The largeness of this number was partially owing to the extra work entailed by the discovery of the defalcations of the late Manager. Of the sixty-eight I have hitherto closed nine, and should have effected much more in this direction had it not been for the arrears of other business left by Mr. Miller, and the numerical insufficiency of my staff of Clerks. I trust in this month to close at least eight, which will leave no less than 51 Estates to be wound up.

Secondly.—As to the accounts. In your last report (dated the 25th April 1863) you stated that as regarded the system of accounts obtaining in the Administrator General's office no change appeared to you necessary. No such change has therefore been effected. You are aware that under the Rules issued by Government on the 16th May 1856 the Administrator General is required to keep sixteen books of accounts and statements. With regard to these I may here remark that No. 2, "The Asset Book or List of the assets of each Estate as the Administrator General obtains information respecting them," had not, when I took charge, been kept in accordance with the Rules of 8th April 1856 for the office and duties of the Administrator General. As formerly kept, the entries in this book were merely of cash realized, which of course were unnecessary as those were shown in the Cash book. Now, however, you will find that the Asset book is kept in accordance with the intention of Government.

No. 6, "The claim Registry Book," was three weeks in arrear when I took charge. It is now brought up to the present day.

No. 8, "The Commission book" was, when I took charge, only brought down to the 21st February 1863. It has since been brought up to the present date.

No. 12, "The Memorandum of all accounts filed in the Supreme Court by the Administrator General," was brought up when I took charge only to 30th June 1862. It has since been brought down from that time to 30th June 1863.

No. 14, ("An Account Current of all Bank shares and Government Securities sent for renewal or otherwise to the Accountant General's office") is not now kept, and has not been kept since the transfer of the General Treasury to the Bank of Madras. The Bank acts for me in this behalf.

Nos. 15 and 16, "The half yearly Schedules of moneys, &c., received and of balances of administrations paid by the Administrator General, have been duly prepared and approved by you.

No. 17, "The account of all cash deposited in the Bank of Madras on account of Estates having balances less than Rupees 500," was brought up, when I took charge, only to 30th June 1862. It has since been brought down from that time to 30th June 1863.

I personally verify all postings in the Ledgers by comparing them with the entries in the Cash book, and these entries I regularly check with the vouchers.

Thirdly.—With regard to the carrying on of the correspondence. That this is an important and onerous department of the business of this office will appear from the fact that from the 28th of May 1863 to the 31st ultimo, the number of letters received was 699 and the number despatched was 714. In this Department I have given up the practice of having a fair copy made of every letter sent from the office. The rough drafts, settled and initialed by myself, are filed, except in cases when the alterations of the original draft have been very great. Then the letter is press-copied. I have also had several forms printed of such letters as require most frequently to be despatched. By altering the practice in these respects, I have been enabled to dispense with the services of one of the Clerks and thus to save monthly Rupees 22.

I read all letters received and settle all letters despatched from the office.

Fourthly.—As regards the custody of cash and valuables belonging to the Estates in my charge. Under Rule IV of the "Rules for the office and duties of the Administrator General," I am authorized to retain in my hands cash to the amount of Rupees 5,000. I have, however, thought it desirable not to avail myself of this permission to its full extent. The highest amount of cash which has been in the office since I took charge has been Rupees 332-2-7, of which Rupees 317 were received after the Bank had closed and were duly deposited there the next day. The amount of cash usually retained in the hands of the office Shroff for petty payments averages Rupees 30, and against embezzlement of this he has given me ample security, viz., Government Notes for Rupees 3,000. No inconvenience is caused by keeping so small an amount of cash in the office as, in accordance with a permission kindly given me by the Directors of the Bank, I can, and often do, draw cheques for less than Rupees 20. Soon after taking charge I found, mixed up chaotically with much that was comparatively worthless, many valuable articles of plate and jewellery. These I divided into 23 parcels and deposited in the Bank of Madras, together with 12 parcels of Title Deeds and one Policy of Insurance.

Having thus touched upon the several departments into which the business of this office is divided, I have now to submit as a Schedule hereto a statement of the staff by which that business is carried on; of the salaries which I pay my Clerks, and of the duties which they respectively perform. I have also to call your attention to the fact that although those salaries are extremely moderate, their aggregate amount exceeds by upwards of Rupees 58, the monthly allowance now given by Government for the expenses of the office. You are aware that Rupees 700 was, down to the 8th April last, the monthly allowance given by the local Government to defray the cost of this establishment. Then, however, acting on Clauses 8 and 9 of Minutes of Consultation of Government, dated 26th April 1856, the allowance was reduced to Rupees 600. I am consequently unable to increase the salaries of two of the Clerks (Mr. Cortnell and Appu Chetty) which I consider insufficient, and cannot hold out to any of the staff the prospect of receiving a higher remuneration contingent on the faithful performance of their respective duties. The circumstances that commercial activity has lately much increased in Madras, and that the salaries of Clerks such as I employ have consequently been generally raised, render the reduction in question peculiarly inopportune. The number of Clerks cannot, I think, be reduced (on the contrary we are sometimes hampered for want of hands), and in this respect you will agree with me when I remind you that I have in my charge 523 Estates and 79 Trusts, making it necessary to keep open 602 accounts. I have also to state that I have had to pay for stationery and printing during the months of June and July the sum of Rupees 93-11-1, and that although I sent in a "Contingent Bill" for that amount the Government has taken no notice of my communication.

In conclusion I have to express my satisfaction with the zeal and ability with which all the Clerks, but particularly Mr. Palman, Iyah Chetti and Mr. Cortnell, have discharged their respective duties.

Proceedings of the Madras Government, Judicial Department,
15th September 1863.

4

SCHEDULE.

No.	Salaries.	Rs.	A.	Duties.
1	J. J. Palman.....	165	0	Under the immediate supervision of the Administrator General. He superintends the correspondence and accounts, and in addition thereto keeps the following books:— Book No. 12—Memorandum of all accounts filed in the High Court, by the Administrator General. „ 17.—Account of all cash deposited with the Bank of Madras on account of the Estates, having balances of less than Rupees 500. „ 18.—Account of Audit Fund composed of the interest of funds deposited in the General Treasury, now Bank, under Clause IV, Rule III. „ 15 & 16.—He also prepares the half yearly Schedules of Estates, closes all Estate accounts for final distribution and payment. Draws up receipts (Book No. 4,) for all monies received by the Administrator General, and has charge of the Book containing entries of all valuables in the custody of the Administrator General or the Bank.
2	Iyah Chetty.....	150	0	Keeps the Account Current Book. No. 13.—Of all Bank shares and Government Securities deposited in the Bank and the account book of Securities in the temporary charge of the Administrator General. Keeps the Balance book of cash at the credit of all Estates. (This is made up every month and comprises the operation of cash of nearly 601 Estates.) Checks calculations in the statement of Interest, Commission, exchange and proportion. Registers all Government Securities and stock purchased, sold, transferred and delivered over, and assists Mr. Palman in winding up the Estate accounts for final distribution or payment.
3	P. Rawlin...	50	0	In charge of the correspondence, dockets all letters received, and drafts of letters sent from this office. Drafts replies. Keeps the registry of all claims preferred against Estates, (Book No. 6,) and the Register of payments in the Bank for remittance to England, (Book No. 10.) Keeps Registers of Powers of Attorney and the Registers of casualties. Keeps also Memorandum Book, containing brief entries of letters requiring replies, and notes of dates for the realization or rents or for the payment of premiums, &c.
4	J. Cortnell...	50	0	Makes entries in the draft Cash book and transcribes them in the fair (Book No. 3.) Posts the entries from the latter to the Ledgers (Book No. 5.) Calculates and makes entries of Commission in the Draft Commission Book (No. 8,) occasionally checks statements of any calculations.

SCHEDULE.—(*Continued.*)

No.	Salaries.	Rs.	A.	Duties.
5	A. Viera..	35	0	Fair copies all accounts of Estates requiring to be furnished to parties interested, or to be filed in Court. engrosses Petitions for Letters of Administration, and the half yearly Schedules.
6	J. Brown...	30	0	Superscribes and despatches all letters sent from the office, recording such despatch with all particulars in the "Delivery Book," and the "Post Book," and makes copies of all necessary documents returned as enclosures.
7	P. Annasawmy Chetty. ...	28	0	(The Shroff.) Keeps an account of all Cash received, paid, balancing the book daily. Keeps also the Bank Book, (No. 7.)
8	D. D'Cunha....	23	0	Enters in Registry all accounts of Estates closed and filed in Court, (Book No. 11,) and occasionally fair copies accounts when Viera is overworked.
9	Linga Butloo...	21	0	Has charge of the Records of the Office.
10	Namasevoy Moodelly... ...	20	0	Enters Inventories of effects of Estates, (Book No. 1,) also outstandings and cash appertaining to each Estate, (Book No. 2.) In charge of Bills receivable and payable (Book No. 9.) Translates letters and documents in Tamil received by the Administrator General. Calculates statements of interest and proportion.
11	G. J. Moorhouse...	15	0	Examines all private and other papers taken charge of by the Administrator General on Estates committed to the Administrator General as well as all Inventories, Account Sales, Account Current, and claims transferred by the Military Secretary to Government for the disposal of the Administrator General, and after examination writes out his report thereon, and assits Iyah Chetty in the making up of the monthly balance sheet; and brings up the fair Commission Book (No. 8,)
12	G. Appoo Chetty... ...	13	0	Fair copies of letters despatched from the office.
13	J. D'Cunha.	10	0	Enters the abstract of letters received and of those sent into the Diary.
14	Narrainsawmy...	10	0	Moochee. Rules and binds account books, rules papers for copies of accounts and makes envelopes.
15	Soobaroyloo...	12	0	In charge of letter copying machine and stationery.
16	Vurthapah, Gollah Peon...	8	0	
17	Kithoo, Lascar...	7	0	
18	Lazaro, do.	7	0	
19	Sweeper...	2	8	
20	Scavenger...	1	12	
		658	4	

No. 113. ORDER THEREON, 15th September 1863, No. 1,481.

In the first of the letters above recorded the Administrator General applies for sanction for a contingent Bill amounting to Rupees 228-1-5, being the amount of office expenses incurred from the 1st June to the 31st July last, in excess of the monthly allowance of Rupees 600 to meet the expenses of the office. He also inquires whether he is at liberty to grant to private parties copies of letters, &c., connected with an Estate on payment of the fee sanctioned in Extract Minutes of Consultation, 20th July 1855, No. 507, for copies of accounts.

Proceedings of the Madras Government, Judicial Department,
15th September 1863.

2. The second letter contains the report of the Auditors on the Accounts of the Administrator General for the half year ended on the 30th June last. The balance of each account on that date and the Government and other Securities belonging to the several Estates and Trusts were as follows:—

	Cash.	Securities.		
		Sicca Paper.	Company's Paper.	Bank Shares.
Deposit under Rule III, Section 4.....	38,000 0 0	.....	.....	.....
With Bank of Madras (less 6 Cheques drawn but not paid for before 30th June and a Stamp not adjusted till after that date)...	23,291 14 5	41,300	6,48,800	19,000
With Administrator General.. ...	15 13 1	.....	.....	.....
Rupees...	61,307 11 6	41,300	6,48,800	19,000

3. The Auditors report that there are no Account Sales outstanding. The sum overdue by Messrs. Williamson & Co., on account of the Estates of Pharoah and Sabine have been debited to the Estate of the late Mr. Teed, as reported by the Government Solicitor in his letter of the 1st ultimo.

4. The Governor in Council sees no objection to the arrangement reported in paragraph 12, under which the proceeds of the Estate of the late H. C. Ludlow were at the request of the Executors paid into the Oriental Bank here to the credit of their account in London.

5. The Auditors have submitted with their report a letter addressed to them by the Officiating Administrator General, describing various changes in the working of the office which he has introduced since he took charge of it. All these changes seem to be decided improvements in the system formerly obtaining, and are well adapted to ensure the safety of the property entrusted to the Administrator General. In his letter, Mr. Stokes adverts to the allowance granted for his office expenses which the Auditors recommend should be raised to the sum allowed previous to the death of the late Manager, viz., Rupees 700 per mensem. They also recommend that he should be reimbursed for the expenses incurred by him in June and July in excess of the allowance.

6. The Governor in Council cannot comply with this recommendation. When the sum of Rupees 700 was fixed as the office allowance of the Administrator General with the proviso that it should be reduced to Rupees 600 on the late Manager vacating his appointment it was sanctioned on the understanding that this sum would give him a clear income of Rupees 1,200 a month after defraying the cost of his establishment. The net income of the Administrator General during the half year under review, calculating the cost of the establishment and contingencies at Rupees 700 per mensem, was Rupees 16,217 or Rupees 2,702-13-4 per mensem.

Commission and Fees.....Rs.	16,490 5 3	
Government allowance..... ,,	3,926 10 8	
		20,417
Less Establishment and Contingencies calculated at Rupees 709 per mensem.....		4,200
For 6 months..Rs.		16,217

7. The Government grant the Administrator General Rupees (500) five hundred for preparing his Schedules, and the Auditors Rupees (400) four hundred 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 on 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,
15th September 1863.

8. The Governor in Council authorizes the Administrator General to grant to private parties interested in Estates under his charge, copies of letters, &c., connected with such Estates on payment of the fee sanctioned in the Extract Minutes of Consultation, 20th July 1855, No. 507, for copies of accounts. It must of course be established in each case to the satisfaction of the Administrator General that the parties applying for such documents have a clear interest in the Estates to which the letters belong.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. T. McMootry.

6 H

Judicial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following Papers

Letter from the Administrator General — } Rec'd Enter 1st Augt 1863.

the Auditors of the Accounts of the Admr General — } dated —

Order thereon 15th Sept 1863 No. 1681.

In the first of the letters above recorded the Administrator General applies for sanction for a contingent bill amounting to Rs 228-1-5 being the amount of Office Expenses incurred from the 1st June to the 31st July last, in excess of the monthly allowance of Rupees 600 to meet the Expenses of the Office. He also enquires whether he

he is at liberty to grant to private parties copies of letters &c connected with an Estate on payment of the fee sanctioned in the Ex: Imm of Cons: 20th July 1855 No 507, for copies of accounts.

2 The second letter contains the report of the auditors on the accounts of the Administrator General for the half year ended on the 30th June last. The balance of each account on that date and the Government and other Securities belonging to the several Estates and Trusts were as follows.

	Cash	Securities		
		Secca paper	Company's Paper	Bank Shares.
17	7			
Deposit under Rule III, Section 4	38,000	5-	5-	5-
With Bank of Madras (Less 6 cheques drawn but not paid for before 30th June and a Stamp not adjusted till after that date)	23,291-14-5	41,300	6,48,800	19,000
With Administrator General	15-13-1			
Rupees	61,307-14-6	41,300	6,48,800	19,000

I don't see clear

3 The Auditors report that there are no account sales outstanding. The sums overdue by Messrs Williamson & Co on account of the Estates of Pharoah and Salome have been debited to the Estate of the late Mr Reed, as reported by the Government Solicitor in his letter of the 1st ultimo.

4 The Governor in Council sees no objection to the arrangement reported in para 12, under which the proceeds of the Estate of the late H. C. Ludlow were at the request of the Executors paid into the Oriental Bank here to the credit of their account in London.

5 The Auditors have submitted with their report a letter addressed to them by the Officiating Administrator General, describing various changes in the working

of

of the Office which he has introduced since he took charge of it. All these changes seem to be decided improvements in the system formerly obtaining, and are well adapted to ensure the safety of the property entrusted to the Administrator General. In his letter, Mr. Stokes adverts to the allowance granted for his Office expenses which the Auditors recommended should be raised to the sum allowed previous to the death of the late Manager, viz Rs 700 per mensem. They also recommend that he should be reimbursed for the expenses incurred by him in June and July in excess of the allowance.

6 The Governor in Council cannot comply with this recommendation. When the sum of Rs 700 was fixed as the Office allowance

Commission & Fees - 1490-5-3.
Cont: Allowance - 3926-10-8
29417
Less Establishment and Contingencies calculated @ Rs 700 per mensem — 4200
For 6 months Rs 16217

allowance of the Administrator General with the proviso that it should be reduced to Rupees 600 on the late manager vacating his appointment it was sanctioned on the understanding that this sum would give him a clear income of Rs 1200 a month after defraying the cost of his Establishment. The net income of the Administrator General during the half year under review, calculating the cost of the Establishment & Contingencies @ Rs 700 pr mensem was Rs 16217/ or Rs 2702-13-4 pr mensem.

7 The Government grant the Administrator General Rupees (500) five hundred for preparing his schedules, and the Auditors Rupees (400) four hundred each for their services. The entire amount Rupees 1300, together with the cost of printing the schedules will be charged to all Estates having assets above Rupees 10. The interest accrued on the Audit Fund

the

Jud. Off.

1863. Department.

No. 1481.

PROCEEDINGS OF GOVERNMENT,

Dated 15th Sept. 1863.

Passing orders on the Report of the Auditors of the Accounts of the Administrator-General for the half year ending 30th June last.

To the Auditors of the Administrator General's Accounts

Administrator General with Enclosures and the Letter noted in the margin.

Secretary.