

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT

G.O. No.	587	Press
		~~Mis.~~
268-270		
Dated	25-4-	1864

7/8

Not to be folded or roughly handled

Read the following papers :—

No. 268. From W. STOKES, Esq., Administrator General; to the Chief Secretary to Government, Fort Saint George, dated Madras, 4th January 1864.

I have the honor to forward herewith a Contingent bill for expenses incurred during the months of October, November and December 1863, and request that you will obtain the sanction of Government for the payment of the sum of Rupees 241-15-5 so incurred by me.

2. I beg to observe that two of the items in the Contingent bills for October and December 1863, are for payments made to coolies for removing the Almirahs and Presses to this office from its late Record-room, which was given up for the use of the Small Cause Court in pursuance of the Orders of Government, dated 24th September 1863, No. 1541.

No. 269. From W. STOKES, Esq., Administrator General; to A. J. ARBUTHNOT, Esq., Chief Secretary to Government, Fort Saint George, dated Madras, 4th March 1864, No. 570.

In continuation of my letter of the 4th January last, and with reference to the Order of Government, No. 1727, dated 4th November 1863, I have the honor to state that the average monthly expenditure of the office for salaries exceeds the present monthly allowance by Rupees 60-5-7, and that some of the clerks are in my opinion much under paid. Such opinion is strengthened by the consideration that none of those clerks are entitled to pensions, and that the price of food and clothing has lately risen.

2. Moreover, an additional clerk who can speak and read Hindustani is much wanted, none of the present clerks being able to do either.

3. If to the monthly extra expenditure for salaries be added Rupees 40, the average monthly expenditure for stationery, printing and other incidentals we get in round numbers Rupees 100, as the total monthly expenditure in excess of the allowance.

4. On the 6th October 1863, I called the attention of Government to the fact that the net profits of the office during the months of June, July, August and September 1863, averaged only Rupees 1170-13-11½ per mensem, and requested that my Contingent bills might be passed, and the monthly allowance raised to its original amount. By their Order, No. 1727, dated 4th November 1863, His Excellency the Governor in Council refused then to comply with my application, stating (as was the fact) that the profits of the Administrator General during the half-year ending 30th June 1863, were Rupees 2702-13-4; that the figure given by me referred to only three months of the current half-year; and that the out-turn of the last three months might be much more favourable than that of the past three.

5. The average net profits of the office from June 1st, 1863 (I took charge on May 28th, 1863) to December 31st, 1863, are only Rupees 1239-7-4—See the Schedule hereunder written.

6. The great profits made by my predecessor from 1st January to 28th May 1863, are very exceptional. In Pohle's estate he drew during that time commission amounting to Rupees 4903-7-9, in H. C. Ludlow's Rupees 3310-8-9.

7. I trust, therefore, that the Contingent bills which I have sent in during the last half-year will be sanctioned, and that the monthly allowance will be raised to its original amount of Rupees 700. I am willing to undertake that, so long as I hold the office, no portion of this allowance shall go into my pocket.

8. The chief improvement effected in the working of the office during the past half-year is with regard to the sale of effects in the Mofussil by Civil Judges and others acting in this respect on behalf of the Administrator General. Property so sold, owing to want of publicity and absence of catalogues, sometimes brought little or nothing, and never anything like its real value. I now have catalogues cheaply printed with proper conditions of sale appended thereto, and send them down to the Civil Judge or other the vendor, with a request that they may be distributed to persons likely to become purchasers.

9. Acting in obedience to Section 2, Rule III of the Rules for the office and duties of the Administrators General, on the 18th day of August last, I invested in Government Securities at the current market rate cash balances belonging to the estates of Quarter Master W. Clark, Din-saw Linjee Ponday, Mr. C. W. Page, Captain D. D. Staig and P. Valoyda Moodelly; and on the 22nd of the same month, I also invested at the current market rate the cash balance belonging to the estate of Mr. C. M. Teed. Since the dates of investment the market has fallen, and has not yet quite risen to the point it had then attained. The rule appears to leave no option as to the time for investment, and, I submit, unduly hampers the discretion that should be reposed in the Administrator General with reference to the time in question.

10. I find that the practice which I introduced of getting the Bank of Madras to make all purchases and sales of Securities for this office at the current market rate of the day, has worked beneficially to the estates in my charge. The Bank, you are aware, can charge me no commission, and it has charged brokerage only in the rare instances where on the date of the operation it had no Securities to sell or purchase as the case might be. I have also continued the economical and expeditious practice of purchasing Securities for estates in my charge by transfer from other such estates in which it was necessary to effect a sale. Numerous opportunities for doing this have occurred during the past half-year owing to the largeness of the number of estates which I have wound up during that period. This number is, I believe, unprecedented in this office; and I am greatly indebted to the zeal and ability of my principal clerks, Mr. Palman and Ayya Chetty, for enabling me to attain to so satisfactory a result.

11. Lastly, I have to state that during the past half-year the number of letters received in this office was 1779, and that the number despatched was 2149. It is (I may remark) highly desirable that Government should permit me to frank my official letters. The loss to the public revenue would probably be not more than Rupees 100 per annum, and the saving of time and trouble in preparing vouchers for every half Anna postage stamp, and entering, checking and auditing half Anna payments in our Cash books and Ledgers would be very considerable.

SCHEDULE.

	Commission and Fees for June 1863.			Expenses.			Incidental for		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Do. July	1324	1	8	663	15	4	11	10	5
Do. Aug.	2113	10	10	659	4	0	113	11	8
Do. Sept.	882	9	10	660	4	0	11	3	7
Do. Octr.	2267	7	5	660	4	0	30	1	0
Do. Nov.	924	8	6	660	4	0	23	4	9
Do. Decr.	1047	11	7	660	4	0	7	13	8
	9372	12	9	4622	7	4	274	1	7
Add salary for 7 months	4200	0	0	274	1	7			
	13,572	12	9	4896	8	11			
Deduct expenses	4896	8	11						
	7,8676	3	10						
	1239	7	44						

No. 270. From Messrs. W. F. G. IRVINE and J. MACKEY, Auditors of the Administrator General's Accounts; to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George, dated Madras, 24th February 1864.

We have now the honor to submit our report on the accounts of the Administrator General for the half-year ending 31st December 1863.

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

3. These Schedules contain the accounts of 548 Estates and 83 Trusts, being the whole number in charge of the Administrator General up to the 31st December last, and on which any assets had been realized. They also exhibit the disposal of 62 Estates and 2 Trusts which have been closed.

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

	RS.	A.	P.	RS.	A.	P.
5. The cash balance at 30th June 1863, as particularized at paragraph 5 of the Auditors' last report, amounted to...	.....	.....	.....	61,307	11	6
Receipts during half-year.						
On account of 134 Estates	2,00,885	1	7			
On account of 48 Trusts	13,948	9	3	2,14,833	10	10
				2,76,141	6	4
Payments during half-year.						
On account of 222 Estates	2,11,527	11	3			
On account of 48 Trusts	17,017	2	4	2,28,544	13	7
				47,596	8	9
On 31st December 1863	.....	.....	.....			
Particulars of Balance.						
Due to 430 Estates	62,232	7	7			
Due to 75 Trusts	11,701	0	6	73,933	8	1
Due by 110 Estates	22,178	3	3			
Due by 8 Trusts	4,158	12	1	26,336	15	4
				47,596	8	9
Rupees	.....	.....	.....			

which is accounted for as follows:—

In Treasury	.....	.....	.....	38,000	0	0
Deposit in Bank of Madras	10,206	12	1			
Less the following Cheque drawn, but not presented, No. 274	Rs. 170	10	9			
Hoondie realized by the Bank on 24th December 1863, but not credited in Administrator General's Cash Book till 5th January 1864	500	0	0	670	10	9
				9536	1	4
				60	7	5
Cash in hand	.....	.....	.....	47,596	8	9
Rupees	.....	.....	.....			

6. These items we have verified as usual by a 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, 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. We are happy to observe that during the half-year, not one Estate has been charged with law costs.

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25th April 1864.

8. There are no Account Sales outstanding. Since the Auditors' last report, the Administrator General has made Messrs. Waller & Co. his Auctioneers for the sale of cattle, &c., and they have deposited Government Paper to the value of Rupees 3000, as their security.

9. The Administrator General has deposited in the Bank of Madras Rupees 950-7-8, on account of several Estates, under Section 3 of Rule III of 8th April 1856.

10. The balance of Securities at 30th June last, as per paragraph 9 of the Auditors' last report was...

	S. Rs.	Co. Rs.	S. Rs.	Co. Rs.
Receipts during half-year.			41,300	6,67,800

On account of 27 Estates	20,700	68,800		
On account of 4 Trusts		2700		

Disposed of during half-year.	20,700	71,500		
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On account of 25 Estates, including one Bank of Madras share, Rupees 1000, and 20 Bank shares of Rupees 200 each...	62,000	7,39,300		
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On account of 2 Trusts	31,200	96,200		
		7200		

	31,200	1,03,400		
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	30,800	6,35,900		
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Particulars of balance.

On account of 78 Estates...	14,000	3,04,000		
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On account of 43 Trusts	16,800	3,17,900		
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And 14 Bank shares at Rupees 1000 each on account of 2 Trusts		14,000		
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	30,800	6,35,900		
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all the Bonds and Certificates being in the custody of the Bank of Madras.

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

By purchase on account of 12 Estates and 1 Trust...		19,200		
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By transfer from other Estates, on account of 18 Estates and 2 Trusts.	500	28,800		
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By receipts on account of 5 Estates...	20,200	23,500		
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	20,700	71,500		
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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 12 Estates	20,200	49,800		
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And Bank of Madras share Rupees 1000...		1000		
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Transferred to other Estates on account of 14 Estates and 2 Trusts...	500	28,800		
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Delivered up on account of 2 Estates	10,500	19,800		
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And 20 Bank shares at Rupees 200 each, on account of 1 Estate		4000		
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	31,200	1,03,400		
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12. In all the above cases the sales were made by the Bank of Madras, except when a transfer was effected between the Estates these being merely book entries. In the Estates of Clark, Dinsau Limjee Ponday, Page, Staig and Valoyda Moodelly, on 18th August last, the Administrator General invested their balances at the market rate then ruling, and on 22nd of same month he purchased Securities in the Estate of Teed: these purchases were made at 18 premium, and we have called the attention of the Administrator General to them. By Section 2, Rule III, of the Rules of his office, he says he has no option but to purchase; he has hopes to be able ultimately to realize without loss to the Estates, when the Bonds are required to be sold.

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25th April 1864.

13. The Administrator General has withdrawn, under the authority of the High Court, dated 6th February 1863, from the Bank of Madras Rupees 4704-9-5, on account of the Estate of Govork Manuk, originally deposited, on 22nd December 1860, in the General Treasury under Section 52 of Act VIII of 1855, as unclaimed, and also Rupees 103-15-11, on account of 1 Estate and 1 Trust, deposited on 25th January and 23rd August 1860, under Rule III, Section 3.

14. The Administrator General has deposited in the Bank of Madras for remittance to England during the half-year Rupees 64,850-2-4, on account of 25 Estates and 2 Trusts. 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. Some of these not bearing the English receipt Stamp we have advised the Administrator General to return.

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

On 159 Estates and 43 Trusts...	Rupees	8449	11	0
And he has charged for copies of accounts furnished		110	6	10

	Rupees...	8560	1	10
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This charge we have checked and passed as correct, pending the decision of Government as to the legality of the Administrator General's interpretation of Act XXVI of 1860, Section 1, referring to Estates having less than Rupees 500 at credit, being charged commission at 5 instead of 3 per cent. on distribution. The present Administrator General considers that this Section only refers to the assets of person subject to the Articles of War, and that as to the Estates of all other persons he is entitled to charge 5 per cent. under Section 26 of Act VIII of 1855. The practice of the Administrator General's office has hitherto been only to charge 3 per cent. in the cases alluded to, and the orders of Government are solicited on this question.

16. 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.

17. The whole of the books, with the exception of No. 14, which is now useless, required to be kept by the said Rules, have been kept.

18. The Cash Book has been balanced daily and monthly, and its summation has been checked throughout.

19. 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 other allowances, 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 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 on other Estates.

20. We cannot close our report without remarking on the efficient manner in which the Administrator General's office has been conducted during the past half-year, and too much praise cannot be given Mr. Stokes and his chief Clerks, Mr. Palman and Ayya Chetty, for having been able to close the large number of 62 Estates, a feat we venture to say never before accomplished by any Administrator General in Madras.

21. We return our thanks to the Administrator General and his office for the assistance afforded us in auditing the accounts.

No. 271.

ORDER THEREON, 25th April 1864, No. 587.

In their letter above recorded, the Auditors of the Accounts of the Administrator General have submitted their report for the half-year ending on the 31st December last. The balance of cash

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25th April 1864.*

account on that date, and the amounts of Government and other Securities belonging to the several Estates and Trusts were as follows:—

	Cash.	Securities.		Bank Shares.
		Sicca Paper.	Com-pany's Paper.	
Deposit under Rule III, Section 4.....	38,000 0 0	.....	.....	.....
With Bank of Madras, less Cheque for Rs. 170-10-9 drawn before, but not paid till after 31st December last, and a Hoondie for Rupees 500 realized by the Bank before but not credited in Administrator General's books till after 31st December....	9536 1 4	30,800	6,21,900	14,000
Administrator General.....	60 7 5	.....	.....	.....
Rupees.....	47,596 8 9	30,800	6,21,900	14,000

- The report is very satisfactory. Not one estate has been charged with Law costs, there are no account sales outstanding, and the Auditors draw special attention to the efficient manner in which the office has been conducted during the half-year.
- In paragraph 12 of their report the Auditors notice that, owing to the state of the money market at the time when the Administrator General was obliged by Section 2, Rule III of the Rules of 1856 to invest the cash balances of certain estates, the purchases made were very unfavorable. The Governor in Council concurs in Mr. Stokes' opinion that this rule should be so far modified as to allow the Administrator General a discretionary power as to the time of making the investments, and resolves therefore to authorize the Administrator General to postpone the investment of the cash balances in his hands, whenever the state of the market may make it impossible to purchase at a reasonable rate. The circumstance should, however, be reported to Government whenever the amount of the cash balances so retained may exceed Rupees 5000, and whenever the Administrator General may deem it advisable to retain them for a period in excess of three months.
- Mr. Stokes is also clearly correct in his interpretation of Section 1 of Act XXVII of 1860, which refers only to the assets of persons subject to the Articles of War.
- 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 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.
- It appears that during the seven months ending on the 31st December, the net profits of the office averaged Rupees 1239-7-4. Under these circumstances, the Governor in Council is not prepared to sanction any addition to the office allowance of Rupees 600 per mensem, nor can he authorize the payment of the Contingent bills submitted with Mr. Stokes' letters of the 4th January and 4th March last.
- The Administrator General's application for permission to frank his letters cannot be complied with.

(True Extract.)

Chief Secretary.

To the Auditors of the Accounts of the Administrator General.
" Administrator General, with Bills returned.
" Accountant General.
Edw. J. Talloch.

Judicial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

From the Administrator General - (Here enter 4th Jan'y & 4th March 1864)

Auditors of the Administrator General's Accounts — 24th July —

Order thereon 25th April 1864 N^o. 587.

In their letter above recorded, the Auditors of the Accounts of the Administrator General have submitted their report for the half year ending on the 31st December last. The balance of Cash Account on that date and the amounts of Government and other Securities belonging to the several Estates and Trusts were as follows:

Securities

65

Deposit under Rule III S 4
with Bank of Madras, left
cheque for Rs 170.10.9 drawn
before but not paid till after
31st Decr last, and a Hoondie for
Rs 500 realized by the Bank
before but not credited in
Administrator General's books till
after 31 Decr.

Administrator General
1721 1720 Ind. Papers

Cash	Securities		
	India Paper	Company Paper	Bank Shares
38,000	-	-	-
9,536 1 4	30,800	6,21,900	14,000
60 7 5	"	"	"
47,596 8 9	30,800	6,21,900	14,000

2. The report is very satisfactory.
Not one estate has been charged
with Law Costs, and there are
no account sales outstanding,
and the Auditors draw special
attention to the efficient man-
ner in which the Office
has been conducted during
the half year.

3. In Para 12 of their
report the Auditors state that
owing to the state of the money
market at the time when the
Administrator General was

obliged

obliged by Section 2 Rule III
of the Rules of 1856 to invest
the cash balances of certain
estates, the purchases made
were very unfavourable. The
Governor in Council concurs
in his ~~stated~~ opinion that
this rule should be so far
modified as to allow the
Administrator General some
discretionary power as to the
time of making the invest-
ments, and resolves therefore
to authorise the Administrator
General to postpone the invest-
ment of cash balances ~~at~~
^{in his hands.}
~~his discretion~~, whenever the
state of the market may
make it impossible to purchase
at a reasonable rate. The
circumstance should however
be reported to Government when-
ever the amount of the cash
balances so retained ~~is~~ ^{may exceed Rs 5000}
and ~~whenever~~ ^{and whenever} the Administrator
General may deem it ~~advisable~~
^{to retain them for a period in}
excess of three months. Mr

unimpaired

4. Mr Stokes is also clearly correct in his interpretation of Section I of Act XXIII of 1860 which refers only to the assets of persons subject to the Articles of War.

5. The Government grant the Administrator General Rs (500) five hundred for preparing his Schedules and the Auditors Rs (400) four hundred each, for their services. The same amount Rs 1300, together with the cost of printing the schedules, will be charged to all Estates having assets above Rs 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 Rs 500, and then in reduction of those

those falling on the other Estates.

6. It appears that during the seven months ending on the 31st December the net profits of the Office averaged Rs 1239-7-4. Under these circumstances, the Governor in Council is not prepared to sanction any addition to the Office allowance of Rs 600 per mensem, nor can he authorize the payment of the contingent bills submitted with Mr Stokes' letters of the 4th January and 2nd March last.

7. The Administrator General's application for permission to frank his letters cannot be complied with.

To the Aud^r of the Accounts
of the Admr General
Admr Genl for the bills of Rs 28 1/4
Stokes Genl

*Public Lib. & 25th
April 22. 9 of 1862*

Industrial 186 . Department.

No. 597.

PROCEEDINGS OF GOVERNMENT.

Dated 25th April 1864

*Report of the
of the Secretary of the
Administration
for the last year
ending 31st Dec 1863
received.*

25th Dec 1860

Pro No 215. 218

24.9.63

112-113

15.9.63

147-148

18.9.63

36.07

4.11.60