

MADRAS RECORD OFFICE.

Government of Madras.

Industrial DEPARTMENT.

G.O. No.	1446	Press ~~Mis.~~
Dated	17 - 9 - 19	1888

149-150

7/8

Not to be folded or roughly handled

*Proceedings of the Madras Government, Judicial Department,
17th September 1866.*

No. 149. Read the following letter from Messrs. A. RIACH and C. L. O'BRIEN, Auditors of the Accounts of the Administrator General, to the Secretary to Government, Fort Saint George; dated Madras, 28th August 1866.

We have the honor to lay before you our report on the accounts of the Administrator General for the half-year ending the 30th June 1866.

	RS.	A.	P.	RS.	A.	P.
2. The Cash balance brought forward from half-year ending 31st December 1865 amounted to	57,250	4	8			
Less Cash belonging to Michael McDowell's Estate, omitted under Orders of Government, bearing date the 11th June 1866, No. 923.....	252	9	5			
				56,997	11	3

The Receipts for the half-year, on account of 126 Estates, amounted to.....	1,18,357	5	11			
Do. do. of 52 Trusts do. ...	17,691	1	2			
				1,36,048	7	1
				1,93,046	2	4

The payments for the half-year, on account of 188 Estates, amounted to.....	1,00,341	11	9			
Do. do. do. of 58 Trusts, amounted to....	16,332	1	4			
				1,16,673	13	1
Leaving a balance at 30th June of Rupees.....				76,372	5	3

Which is accounted for as follows, viz.—						
Amount due to 557 Estates.....	79,204	5	5			
Do. to 84 Trusts.....	9,619	10	4			
				88,823	15	9
Less amount due by 161 Estates.....	10,481	13	9			
Do. do. by 16 Trusts.....	1,969	12	9			
				12,451	10	6
				76,372	5	3

The balance is composed as follows, viz.—				38,000	0	0
Audit Fund						
At Credit in Bank of Madras.....	38,159	2	4			
Cash in hand per Cash Book.....	221	0	7			
	38,380	2	11			
Less Cash belonging to McDowell's Estate....	7	13	8			
				38,372	5	3
				76,372	5	3

Proceedings of the Madras Government, Judicial Department,

17th September 1866.

	RS.	A.	P.	RS.	A.	P.
3. The amount invested in Government Securities on the 31st December 1865 was.....	6,42,900	0	0			
Do. in 36½ Bank of Madras and other shares on do.	36,750	0	0			
	6,79,650	0	0			
Less Securities and shares belonging to the Estate of Mr. McDowell.....	1,00,050	0	0	5,79,600	0	0
Receipts in Government Securities during the half-year on account of 19 Estates.....	41,900	0	0			
Do. do. 1 Trust.....	500	0	0			
	42,400	0	0			
Do. in Bank of Madras and other shares on account of 2 Estates.....	13,750	0	0	56,150	0	0
				6,35,750	0	0
Realized during the half-year on Government Securities, on account of 12 Estates.....	33,700	0	0			
Do. do. of 4 Trusts.....	11,100	0	0			
	44,800	0	0			
Do. do. on shares on account of 2 Estates.....	8,750	0	0	53,550	0	0
				5,82,200	0	0

Particulars of Investment—

Government Securities held on account of 77 Estates.....	2,01,300	0	0			
Do. do. 46 Trusts.....	3,50,400	0	0			
	5,51,700	0	0			
5½ Bank of Madras shares par value Rupees 1000, and 40 shares in the Malabar Perseverance Coffee Company, par value Rupees 250, held on account of 2 Estates.....	15,500	0	0			
15 Bank of Madras shares held on account of 1 Trust.....	15,000	0	0	5,82,200	0	0

4. The sum of Rupees 282-13-0 has been deposited on account of 3 Estates, under Rule III, Section 3, of 8th April 1856, and the sum of Rupees 330-9-1, has been withdrawn on account of 2 Estates under same Rule and Section.

5. There have been no transactions under Section 51 of Act VIII of 1855.

6. The Commission accruing on 180 Estates and Trusts amounted to

Fees for copies of documents and accounts delivered in Court.

5,535	2	6
82	9	3
5,617	11	9

Proceedings of the Madras Government, Judicial Department,

17th September 1866.

3

We would here notice that the Administrator General has stated to us that his emoluments for the past half-year, as well as the two preceding half-years, ending 30th June and 31st December 1865, have been very low, and that he attributes it chiefly to the operations of the Regimental Debt Act, 1863, which took effect from the 1st of March 1865.

Under the provisions of this Act, he is authorized to charge on all assets of Military Estates falling under those provisions a commission at the reduced rate of 3 per cent. There can be no doubt that the operations of this Act have, in a great measure, affected his emoluments, and, considering that the Military Estates form a large proportion of the Estates in his official custody, we think it most likely that his emoluments will seldom, if ever, reach the standard of Rupees 1200 per mensem, which the Government contemplated he should receive clear of his Office Establishment.

Inferring from the Order of Government, dated the 15th September 1863, No. 1481, paragraph 6, that it was never intended that the Administrator General should suffer a loss in keeping up an efficient establishment, we beg to submit, for the favorable consideration of Government, the question of raising the monthly allowance of this Department to the sum of Rupees 750 per mensem, or to such other sum as may appear adequate to defray the cost of Establishment and contingencies.

We annex at foot, for the information of Government, a Memorandum of the net commission of the Administrator General, since 31st December 1863, by which it will be seen that the reduction in the rate of commission has greatly affected his emoluments:—

Memorandum.

For the half-year ending 31st December 1863, the average net commission was..... Rupees 1323 3 1

30th June 1864.....	"	2162	0	0
31st December 1864.....	"	1496	9	10
30th June 1865.....	"	715	0	0
31st December 1865.....	"	830	0	0
30th June 1866 (present half-year).....	"	918	0	0

7. We have examined the Government Securities and Bank of Madras and other shares belonging to Estates in charge of the Administrator General, and have found the whole correct. All the Bonds and Bank of Madras Share Certificates are now duly endorsed in the name of the "Administrator General of Madras for the time being," and lodged with the Bank of Madras for safe custody.

The 40 "Malabar Perseverance Coffee Company's" Shares are also lodged with the Bank, but still stand in the name of the late James Perrie, of Calicut, to whose Estate they belong. We have, however, called upon the Administrator General to have them transferred to his own name.

8. The expenses incurred for law costs during the half-year, on account of 2 Estates, amounted to Rupees 171-7-0, namely:—

On account of Soobamah's Estate, the 28th March 1866, Rupees 148-3-0, paid under an order of Court in the Suit brought against the Administrator General by the deceased's infant son, for the appointment of guardian, and for maintenance; and on account of Jugganath Pershaud's Estate, the 22nd May 1866, Rupees 23-4-0, for costs paid to Messrs Boyson, Brockman and Prichard, for preliminary steps to

sue Mohegooth Dowlah Bahadoor, for the recovery of his debt to the Estate—the debtor denied the debt and there was no evidence to rebut the denial. Both these items are irrecoverable.

9. The amount deposited with the Bank of Madras for remittance to England during the half year, was Rupees 23,363-14-7, on account of 12 Estates.

10. We have examined the receipts granted to Mr. Hornidge by the parties on whose behalf these and previous remittances were made, so far as they have yet come to hand.

11. There were no account sales out-standing on the 30th June 1866.

12. We have carefully examined the several books required to be kept by the rules of the Administrator General's Office, and testify to the neatness and accuracy of detail which characterize them.

13. In terms of Section 38 of Act VIII of 1865, we are of opinion that Rupees 500 may be granted to the Administrator General for the Schedule prepared by him, as also the usual bill for printing and other allowances; the same to be apportioned, as heretofore, on all Estates and Trusts having Assets exceeding Rupees 10. The half-year's interest accruing from the Audit Fund should also be disbursed to assist in meeting charges.

14. In closing our report, we have much pleasure in recording the kind and courteous assistance we received from the Administrator General and his Assistants, Mr. Palman and P. Iyah Chetty, in the examination of the accounts.

No. 150. ORDER THREON, 17th September 1866, No. 1446.

In the foregoing letter, the Auditors report on the accounts of the Administrator General for the half-year which ended on the 30th June last.

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

	Cash.			Govern- ment Se- curities.	Bank and other shares.
	RS.	A.	P.	RS.	RS.
Deposit under Rule III, Section 4	38,000	0	0		
Balance at credit of account with Bank of Madras	38,159	2	4	6,42,900	36,750
Cash in the hands of the Ad- ministrator General	221	0	7		
	38,380	2	11		
Less Cash belonging to McDowell's Estate	7	13	8		
	38,372	5	3		
	76,372	5	3	6,42,900	36,750

	RS.	A.	P.
Commission	5,535	2	6
Fees	82	9	8
Government allowance	3,600	0	0
	9,217	11	9
Deduct cost of establishment at the esti- mated rate of Rupees 610 a month	3,660	0	0
Remuneration for the half-year	5,557	11	9
	926	4	7

3. The emoluments of the Admin-
istrator General averaged Rupees 926
per mensem, during the half-year under
review.

4. The Auditors advert to the
falling off in the receipts of the Admin-
istrator General during the past as well
as the two preceding half-years, and recommend that the allowance granted to him
for his Office Establishment should be raised to Rupees 750 per mensem, to save
him from loss. The Government, however, see no reason for complying with this
application. It is true that the average net emoluments of the Administrator
General during the periods noted in the
margin have been less than in the three
previous half-years, but taking the entire
period since the 1st of July 1863, that is,
the last three years (and the Administrator
General's remuneration was originally calculated on the average of 3 years' receipts),
it will be perceived that the average
monthly income exceeds Rupees 1200.
It will be seen, too, that the receipts,
since the beginning of the year 1865, are steadily increasing.

For the half-year ending 30th June 1865... RS. 715
Do. 31st Dec. 1865... RS. 830
Do. 30th June 1866... RS. 918

Vide G. O. 10th July 1856, No. 737.

5. There were no account sales outstanding.

6. The Government grant the Administrator General Rupees (500) five hun-
dred, for preparing his Schedules, and the Auditors four hundred Rupees, each, for
their services. The entire amount, Rupees (1300) one thousand and three hundred,
together with the cost of printing the Schedules, will be charged to all Estates hav-
ing Assets above Rupees (10) ten. The interest accrued as the Audit Fund, the dis-
bursement 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 other Estates.

(True Extract).

Secretary to Government.

To the Auditors of the Administrator General's Accounts.
" Administrator General.
" Accountant General.

Exd. J. H. Burns.

38,372	5	3		
76,372	5	3	6,42,900	36,750

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter
from the Auditors of the Accounts
of the Administrator General.
Here, under 20th August 1866.

Order 17 Sept 1866 No 1446.

In the foregoing letter
the Auditors report on the accounts
of the Administrator General
for the half year which ended
on the 30th June last.

On that date, the
cash balance and the value
of the Govt and other securities
belonging to the several Estates
and Trusts were as follows.

WJH
JP

	Cash			Govt Securities Rupies	Bonds and other shares
Deposit under Rule III Section 4	38,000				
Balance at credit of account with Bank of Madras	38,59-2-14			6,42,900	36,750
Cash in the hands of the Admin- istrator General	221--"-7				
	38,380-2-11				
Less cash belonging to the Dowry Estate	7-13-0				
	38,372	5	3		
	76,372	5	3	6,42,900	36,750

3 The emoluments of the Administrator General averaged Rs 926 per mensem during the half year under review.

Commission	Rs 5535-2-6
Secs	82-9-3
Govt allowance	3600-0-0
	9217-11-9
Subst cost of his establishment at the estimated rate of Rs 610 a mensem	3660-0-0
Remuneration for the half year	6/5557-11-9
	926-4-7

4 The Auditors advert to the falling off in the receipts of the Administrator General during the past as well as the two preceding half years, and recommend that the allowance granted to him for his Office establishment should be raised to Rs 750 per mensem to save him from loss. The Government, however, see no reason for complying with this application. It is true that the average emoluments of the Administrator General during the periods noted in the

margin

For the half year ending 30 June/65	Rs 715
do 31 st Dec/65	830
do 30 June/66	918

File G.O. 10 July/56 N^o 737.

margin have been less than the three previous half years, but taking the entire period since the 1st of July 1863, that is, the last three years (and the Administrator General's remuneration was originally calculated on the average of 3 years' receipts) it will be perceived that the average monthly income exceeds Rs 1200. It will be seen too that the receipts since the beginning of the year 1865, are steadily increasing.

5 There were no account sales outstanding.

6 The Government grant the Administrator General Rs (500) five hundred for preparing his Schedules and the Auditor four hundred Rupees each for their service. The entire amount Rs (1300) one thousand three hundred

together with the cost of
printing the schedules will
be charged to all Estates
having assets above Rs 100
per. 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 and then
in reduction of those falling
on other Estates.

WJ

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22/9
To the Auditors of the Administrator
General's Accounts.
— Administrator General.
— Accountant General.

23/8/81
J. P. Smith Esq. 23rd
Oct 1872-14 of 1886.

Judicial 1860. Department.

No. 446.

PROCEEDINGS OF GOVERNMENT.

Dated 17th 50th October 1886.

11-16
21-3-66
115-116
11-8-1816
112-113
16/9/86

149-150

7-8-81
21
12
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