

MADRAS RECORD OFFICE.

Government of Madras.

Journal DEPARTMENT.

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Proceedings of the Madras Government, Judicial Department,
10th April 1867.

No. 66. Read the following letter from C. L. O'BRIEN, Esq., Auditor of the Accounts of the Administrator General, to the Chief Secretary to Government, Fort Saint George; dated Madras, 16th March 1867.

In accordance with the requirements of Government, I now have the honor of laying before you my report on the accounts of the Administrator General for the half-year ending 31st December 1866.

	RS.	A.	P.	RS.	A.	P.
2. The Cash balance brought forward from last half-year ending 30th June 1866, on account of Estates and Trusts, amounted to.....				76,372	5	3
The Receipts for the half year,						
Emanating from 153 Estates, amounted to...	1,93,960	6	2			
Do. do. from 55 Trusts do.	24,297	8	0			
				2,18,257	14	2
				2,94,630	3	5
The payments for the half-year, on account of						
210 Estates, amounted to	1,49,744	11	2			
Do. do. do. of 56 Trusts do.	17,975	7	3			
				1,67,720	2	5
Leaving a balance at 31st December of Rupees.....				1,26,910	1	0

Which is made up as follows :—

Amount due to 609 Estates.....	1,26,491	10	8
Do. to 85 Trusts	14,970	5	2
	1,41,461	15	10

	RS.	A.	P.
Less cash advanced to			
152 Estates.....	13,553	8	0
and 9 Trusts	998	6	10
	14,551	14	10
	1,26,910	1	0

This balance is composed as follows :—

Audit Fund.....	38,000	0	0
At credit in Bank of Madras...	90,255	9	9
Less Cheques drawn, but not presented.			

	RS.	A.	P.
No. 105 for	90	5	0
Do. 254 for	190	6	3
Do. 255 for	1,066	9	9
	1,347	5	0
Cash in hand	131	7	5
Less Cash belonging to Mr. M. McDowell's Estate.....	129	11	2
	1	12	3
	1,26,910	1	0

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The amount in deposit and at credit in the Bank of Madras, in cash, was duly verified by a reference to the Books of the Bank.

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
3. The amount invested in Government Securities on the 30th June 1866 was—									
On account of 77 Estates	2,01,300	0	0						
Do. of 46 Trusts	3,50,400	0	0						
				5,51,700	0	0			

The Receipts for the half-year ending 31st December 1866 were as follows:—

By purchase through the Bank of Madras, and by Transfer—									
On account of 22 Estates	48,700	0	0						
Do. of 6 Trusts	9,800	0	0						
				58,500	0	0			
							6,10,200	0	0

Realized during the half year through the Bank of Madras, and by Transfer,

On account of 10 Estates	35,800	0	0						
Do. of 3 Trusts	12,500	0	0						
				48,300	0	0			

Add Balance, at 31st December 1866, of Bank of Madras Share Certificates, for $17\frac{3}{4}$ shares.....

Total... 5,79,650 0 0

As follows :

Balance at 30th June 1866.

2 Estates	45 $\frac{1}{2}$ shares.		
1 Trust	15 "		

Receipts during the half-year, on account of

3 Estates	3 $\frac{1}{2}$ shares.		
2 Trusts	9 "		

Realized on account of

2 Estates	7 $\frac{1}{4}$		
1 Trust	8		

Balance at 31st December 1866, on account of

3 Estates	41 $\frac{3}{4}$		
2 Trusts	16		

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Particulars of Shares:—

17 $\frac{3}{4}$ Bank of Madras Shares value at par..... 17,750 0 0

40 Shares in 1 Certificate of the Malabar Perseverance Company at Calicut.

Total 57 $\frac{3}{4}$ as above.

Balance at 31st December 1866.

79 Estates..... 2,14,200 0 0

48 Trusts 3,47,700 0 0

5,61,900 0 0

and Bank of Madras Shares as above..... 17,750 0 0

5,79,650 0 0

In addition to the above, the Bank of Madras had in deposit, at 31st December 1866,

On account of Michael McDowell's Estate,

71 Government Securities for..... 94,800 0 0

and 9 Certificates of 11 $\frac{1}{4}$ Bank Shares..... 11,250 0 0

1,06,050 0 0

4. The sum of Rupees 856-12-10 has been deposited on account of 5 Estates under Rule III, Section 3, of 8th April 1856, and the sum of Rupees 427-11-2 has been withdrawn, under the same rule, on account of 4 Estates.

5. There have been no transactions, during the half-year, under Section 51 of Act VIII of 1855.

6. The amount deposited with the Bank of Madras for remittance to England during the half year was Rupees 9757-3-2 on account of nine Estates.

7. I have examined the receipts (14) granted to Mr. Hornidge by the parties on whose behalf these and previous remittances were made, so far as they yet have been received.

8. The expenses incurred for Law Costs during the half-year, on account of three Estates, amounted to Rupees 310-6-0, as per annexed statement furnished by the Administrator General; of this sum, Rupees 202-14-0 has already been recovered, and there is every probability of the balance being also recovered in due course.

9. I have examined all the Government Bonds and other Securities which are held by the Bank of Madras for safe custody, and have found them all in order, these are duly endorsed in the name of the "Administrator General for the time being."

10. The Commission accruing on 204 Estates and

Trusts amounted to... .. 6,047 4 1

Add fees for copies of Documents and

accounts delivered in Court... .. 96 8 0

6,143 12 1

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Less refund on account of the two following Estates:—

	RS.	A.	P.
W. R. Booky.....	0	6	7
A. Winckley.....	22	15	0
	23	5	7

Total net Commission and fees...6,120 6 6

11. I have carefully examined the different books required to be kept by the rules of the Administrator General's Office, and have much pleasure in bearing testimony to the neatness and accuracy of details which characterize them.

12. Under the conditions of Section 38 of Act VIII of 1855, I am of opinion that Rupees 500 may be granted to the Administrator General for preparing his Schedules, as also the usual amount 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 the charges.

13. I beg to report that, owing to unavoidable circumstances, my Co-Auditor has been prevented from joining me in the examination of the books and accounts for the half-year under review. The whole labor of the audit has consequently devolved upon me; hence my inability to furnish my report within the usual time.

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

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Number.	Estates.	Costs.									For what purpose incurred.
		Date incurred.	Amount.			When paid by Administrator General.	Recovered back by Administrator General.		Date of such recovery.		
		1865.	RS.	A.	P.	1866.	RS.	A.	P.	1866.	
1	Addupully Ramasawmy Chetty.....	Dec. 15	202	14	0	Dec. 19	202	14	0	Dec. 18	This amount was incurred to sue one Vurdiah Chetty, who held wrongful possession of the property belonging to this Estate. This amount, and the amount of Judgment against him (Rupees 2821-6-3) was recovered and credited in my account on the 18th December 1866.
2	Quarter Master Sergeant F. L. Rae.		12	8	0	Sep. 6					This amount was, at the request of deceased's widow (who was the Residuary Legatee named in his Will) paid to Messrs. Boyson, Brockman, and Prichard, being out-fees incurred by them for applying for Probate of such Will, on her behalf, previously to her asking me to interpose in this Estate.
3	Captain G. A. Smith.....		95	0	0	Dec. 6					This amount was, at the request of the Residuary Legatees named in the deceased's Will, paid to Messrs. Boyson, Brockman, and Prichard, being their costs for preparing a Release and Indemnity, to enable such Residuary Lgatees to receive from me the balance of the Estate, amounting to Rupees 5823-4-5.

ADMINISTRATOR GENERAL'S OFFICE,
MADRAS, 12th March 1867.

(Signed) J. MILLER,
Administrator General.

*Proceedings of the Madras Government, Judicial Department,
10th April 1867.*

No. 67. ORDER THEREON, 10th April 1867, No. 571.

The foregoing Report of the Auditor of the Accounts of the Administrator General, for the half-year ending the 31st December 1866, shows that the cash balance and the value of Government and other Securities, belonging to the several Estates and Trusts, were as follow:—

	Cash.			Government Securities.	Bank shares.
	RS.	A.	P.	RS.	RS.
Deposit under Rule III, Section 4.....	38,000	0	0	...	...
At credit in Bank of Madras, less cheques (for Rupees 1347-5-0) drawn, but not presented....	88,908	4	9	5,61,900	17,750
With Administrator General, less the sum (Rupees 129-11-2) due to McDowell's Estate....	112	3		...	...
Total...	1,26,910	1	0	5,61,900	17,750

2. It is observed from the Report that there are 40 shares of the Malabar Perseverance Company at Calicut, but the value of these shares (at Rupees 250 par), Rupees 10,000, does not appear to have been taken into account. The reason for the omission should have been stated, as the value was distinctly shown* in the Report of the Auditor of the Accounts for the first half-year of 1866.

3. The emoluments of the Administrator General during the half-year under review averaged Rupees 1010-1-1 per mensem.

Net Commission and fees	RS. A. P.
Government Allowance	6,120 6 6
	8,000 0 0
	9,720 6 6
Deduct cost of establishment, at the estimated rate of Rupees 610 a month.	8,600 0 0
	6,060 6 6
	1,010 1 1

4. The Governor in Council grants the Administrator General Rupees (500) five hundred for preparing his Schedules. Mr. O'Brien having conducted the entire audit himself, the Government resolve to grant him Rupees (600) six hundred for his services. These sums will be charged proportionately to all Estates having assets above Rupees 10. The interest accruing from 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 other Estates.

(True Extract).

Chief Secretary.

To the Auditor of the Administrator General's Accounts.
,, Administrator General.
,, Accountant General.

Exd. J. H. Burns.

Madras

April 5th 1867.

To the Hon.^{ble}

A. S. Arbuthnot

Chief Secy to Government

Fort St George.

Sir

I have the honor to inform you in answer to your Memorandum of this date, No. 96, that I duly examined at the Bank of Madras, the various Bonds, and other Securities held by the Bank, to the credit of the Administrator General, these were all in

order, and the deposits in
any case made in the
name of the "Administrator
General for the Louis Braille"

I was under the impression
that I had given this information
in para 9, of my report, but
if my remarks as therein
stated, were not sufficiently explicit
I must beg to apologise for
any want of perspicuity.

I have the honor
to remain
Yours Obedt. Servant
Edo Buisson

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Judicial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter
from M. C. L. O'Brien,
Auditor of the Accounts
of the Administrator Genl.

Dated 15th March 1867.

Order thereon 10th April 1867 No. 571.

The foregoing Report
of the Auditor of the
Accounts of the Administra-
tor General for the half
year ending the 31st Decr.
1866, shows that the cash
balance and the value
of Government and other
securities, belonging to the
several Estates and Trusts
were as follow.

	Cash			Government Securities	Bank Shares
	Rs.	As.	P.	Rs.	Rs.
Deposit under Rule III Section 4	38000	-	-		
At credit in Bank of Madras less Cheques (for Rs 1347.5) drawn but not presented	88908	4	9	561900	17750
With Administrator General, less the sum (Rs 129.11.2) due to Mr Donnell's estate	1	12	3		
Balance	126910	1	-	561900	17750

2. It is observed from the Report that there are 10 shares of the Malabar Perseverance Company at Calicut, but the value of these shares (at Rs 250 per) Rs 10,000 does not appear to have been taken into account. The reason for the omission should have been stated as the value was distinctly shown in the Report of the Auditor of the Accounts for the first half year of 1866.

under the head of "Particulars of Investment"

The

I do not think that in the course of a matter of so much importance I should call on the Auditor to state where he has or has not made this criticism. - Can - and if he has not made mention of it we will do so by

to Mr. [unclear] his money [unclear] [unclear]

3. The Government conclude that the Auditor has verified the amounts in deposit and at credit in the Bank of Madras by a reference to the Bank's Books. It is desirable that in future the Report of the Auditor should specify that this has been done.

4. It is also desirable that it should be stated what the actual expenses for preparing the Schedules and the cost of printing and other allowances for the preceding half year had been.

5. The emoluments of the Administrator General during the half year under review averaged Rs 1010.1.1 per mensem, which is Rs 23.12.6 above the average for the preceding half year.

Net Commission and fees - Rs 6120.6.6.
 Sport allowance - 3600.0.0.
 9720.6.6.
 Deduct cost of establishment at the estimated rate of Rs 610 a month. 3660.0.0.
 1) 6060.6.6
 1010.1.1.

6. The Governor in Council grants the Administrator General Rupees (500) five hundred for preparing his Schedules. Mr O'Brien having conducted the entire audit himself the Government resolve to grant him Rs (600) six hundred for his services. These sums will be charged proportionately to all Estates having assets above Rupees 10. The interest accruing from the Audit Fund, the disbursement of which is sanctioned, will be applied in payment of the charges falling on Estates with balances up to Rs 500, and then in reduction of those falling on other Estates.

G. A.
1864

W. H. Auditor of the Administrator's account
in Administrator's Service.
Accountant General

Dec 16/4

Indiana Delta Co Dig 19th May. 1857.

Adm. Zent. Account

(1)

Indiana 1857. Department.

No. 571

PROCEEDINGS OF GOVERNMENT.

Dated.

10th April 1857

66.65

24 April