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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Judicial DEPARTMENT

G.O. No.	116	Press.
B.P. No.		Mis.
Dated	23-1-1868	197

Not to be folded or roughly handled

No. 183. Read the following letter from the Registrar of the High Court of Judicature, Original Side, to the Chief Secretary to Government, Fort Saint George; dated Madras, 21st December 1867.

By direction of the Chief Justice I have the honor to forward, herewith, for the information of the Right Honorable the Governor in Council, the report and supplemental report of Mr. A. G. Jack (the Auditor appointed by the Chief Justice) upon his audit of the accounts of the Official Assignee for the six months ending 31st December 1866; of those of the Official Trustee for the twelve months, and those of the Registrar of the High Court and Official Trustee for the eighteen months, ending 31st December 1866.

2. The Chief Justice does not consider that the sum of Rupees 500, asked for by Mr. Jack in his supplemental report, is more than a fair sum to be given to Mr. Jack as remuneration for his services in auditing these accounts, and the Chief Justice has accordingly directed me to request the sanction of the Government to the payment of Rupees 500 to Mr. Jack for making this audit.

From A. G. JACK, Esq., to the Honorable the Chief Justice of the High Court of Judicature, Madras; dated Madras, 31st October 1867.

In accordance with the requirements of Government, and in terms of the Registrar's letter of 9th July 1867, informing me that you had appointed me to audit the accounts of the Official Assignee for the six months ending 31st December 1866, and those of the Official Trustee and the Registrar of the High Court and Official Trustee for the twelve months ending 31st December 1866, I have now the honor of submitting to you the following report on the above accounts.

2. I proceed, first, to report on the accounts of the Official Assignee from 1st July to 31st December 1866. On examination, I find that, in terms of the nineteenth Rule of the Act, the particulars of the accounts in question have been condensed in a Schedule which is divided into part "first," part "second," and part "third," each of which I have examined separately and shall report accordingly.

3. Part "first" contains the particulars of the assets and liabilities of all insolvent estates committed to the charge of the Official Assignee from 1st July to 31st December 1866, amounting to sixty estates. I have compared the amounts of the assets and liabilities entered by the Official Assignee in part "first" of his Schedule with those described in the Schedule prepared by the insolvents or their Attorneys.

I have checked the summations of the latter and found many of them incorrect. On comparing them, however, as above, I find that in every instance where the summation has been incorrect, the error has been discovered, and the correct amount of the liabilities entered in the Schedule of the Official Assignee.

4. Part "second" contains the particulars of all insolvent estates committed to the charge of the Official Assignee prior to 31st December 1866, on which money, bonds, and other securities shall have been received, amounting to six hundred and seventy-seven estates.

I have compared the individual amounts of receipts and payments entered in the Schedule with the corresponding entries in the Ledger, and the payments with the vouchers produced in support of them.

I have checked the summations of the receipts and payments in the Schedule, and find they agree with the total amounts entered in the balance sheet, the former aggregating Rupees (20,396-12-11) twenty thousand three hundred and ninety-six, Annas twelve, and Pice eleven, and the latter Rupees (6654-10-8) six thousand six hundred and fifty-four, Annas ten and Pice eight.

5. Part "third" contains the particulars of all insolvent estates in which dividends shall have been declared prior to 31st December 1866, in which there remains any money undisposed of, amounting to two hundred and thirty-nine Estates.

After making the necessary allowances for the withdrawal of these funds, I find the total amount of those deposited for safe custody in the Bank of Madras on 31st December 1866 agrees with the total of Government Securities entered in the Memorandum attached to the balance sheet, namely Rupees (121,810-8-0) one hundred and twenty-one thousand eight hundred and ten, and Annas eight.

xiii. THE GOVERNMENT SECURITY BOOK.—I have examined the Government Securities deposited in the large amount on hand being deposited in the Government Security Book, and found them in order and endorsed in the name of the Official Trustee. I have identified the different bonds belonging to the several trust estates under his charge, with the exception of the bond held on account of Mr. B. Rodrigues' trust for Rupees 1000, which has been sold since 31st December 1866, and the proceeds passed to the credit of the trust account in the Ledger, and in lieu of which the safe custody receipt formerly held by the Official Trustee, and a letter from that Officer authorising the sale of the bond, have been produced for my inspection. After making the necessary allowance for the withdrawal of this bond, I find the total amount of those deposited for safe custody in the

23rd January 1868.

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23rd January 1868.

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manner in which they have reported.

— *Proceedings of the Madras Government, Judicial Department,*
23rd January 1868.

This Report is satisfactory. In the suggestions made by the Auditor in paragraphs 12 & 13 I concur, and both should be complied with by the Registrar and Official Trustee. The course suggested in paragraph 12 is required by Rule 7 of the Rules in force relating to the Office of Official Trustee.

C. H. S.

2nd December 1867.

From A. G. JACK, Esq., to the Honorable the Chief Justice of the High Court of Judicature,
Madras; Dated Madras, 27th November 1867.

In obedience to your instructions contained in the Registrar's letter of 23rd instant, requesting me to send in an additional or supplemental report, I have the honor to submit to be awarded to the Auditor of the accounts of the Official Assignee for the six months ending 31st December 1866, and the accounts of the Official Trustee and those of the Registrar of the High Court and Official Trustee, the former for twelve and the latter for sixteen months ending 31st December 1866, respectively. I would now suggest the maximum Government allowance, namely Rupees (500) five hundred, as remuneration to the Auditor for examining the above accounts.

2. I may here mention that, as the first audit is much more laborious than any of the succeeding when one Auditor is employed, I believe the above amount would be a fair remuneration for examining the accounts referred to, supposing the same Auditor was employed for several years in succession as has of late years been done by the Government in auditing the accounts of the Administrator General and those of the Municipal Commissioners.

No. 189.

ORDER THEREON, 23rd January 1868, No. 116.

It appears from the report of the Auditor on the accounts of the Official Assignee, Official Trustee, and Registrar of the High Court and Official Trustee, received with the foregoing letter, that the accounts of the Official Assignee are divided into three parts: the first part containing the particulars and liabilities of all insolvent estates received by the Official Assignee from 1st July to 31st December 1866; the second part of those received prior to 31st December 1866, and the third part of those in which dividends had been declared prior to 31st December 1866. The first part deals with 60 estates, the second with 677 estates, the receipts and payments on account of which amounted to Rupees 20,326-12-11 and Rupees 6,651-10-8 respectively, and the third part with 239 estates; the aggregate number of estates being 976, and the aggregate payments 7,513-8-6. The commission retained by the Official Assignee amounted to Rupees 5,236-11-5 and his remuneration for four months to Rupees 500. The balance of cash on the 31st December 1866 was Rupees 1,60,867-6-1; and the aggregate value of Government Securities Rupees 1,21,810-8-0.

2. The transactions of the Official Trustee for the year 1866, on the four estates under his charge, show that there was a cash balance of Rupees 1,800-12-0 on the 31st December 1866, and that the value of the Government Securities deposited in the Bank of Madras was Company's Rupees 33,464, and Sica Rupees 29,205.

3. The accounts of the Registrar of the High Court and Official Trustee were audited for a period of eighteen months, i. e., from 1st July 1865 to 31st December 1866. The only description of assets held by the Registrar being Government Promissory Notes belonging to the several trust estates, no commission is charged, or remittances made, on account of any of the trust estates, and no cash is kept

on hand. The balance of interest on the Promissory Notes at the credit of the Registrar in the books of the Bank of Madras on the 31st December 1866 was Rupees 1,937-10-10. The Government Securities amount to Company's Rupees 43,400, and Sica Rupees 27,900.

4. The Auditor suggests—

1st. That the accounts for each half-year should be audited on the day on which they are closed, and that an Auditor should be appointed for the purpose prior to the 30th June and 31st December of each half-year.

2nd. That the Registrar of the High Court should deposit all Government Bonds in the Bank of Madras, instead of retaining them in his own custody.

3rd. That the interest on Government Bonds belonging to the Trust Estates should be drawn half-yearly.

5. The Auditor refers in paragraph 14 of his report to a Schedule and three balance sheets, but these have not been received in the Government Office. It is desirable that such documents should in future be submitted for the inspection of Government.

6. It is observed from a note on the Auditor's report that his suggestions regarding the deposit of Government Bonds held by the Registrar in the Bank of Madras, and the drawing of interest half-yearly, are approved by the Chief Justice and will be adopted; and the suggestion regarding the appointment of an Auditor prior to the close of each half-year will also be carried out.

7. The Governor in Council considers Mr. Jack's audit report to be satisfactory, and is pleased to sanction the payment to him of a sum of Rupees (500) five hundred for his services.

(True Extract).

Chief Secretary.

To the Honorable the Judges of the High Court.
" Accountant General.
" Examiner of Claims.

Ed. J. H. Barrs.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the
Registrar of the High Court &
in answer

(Received 21st Decemr 1857)

Order thereon 23rd Jan'y 1858 N: 116.

It is ^{apparent} from the
Report of the Receiver on the
Accounts of the Official
Assignee & Official Trustee
and Registrar of the High
Court ^{and Official Trustee} received with the
foregoing letter, that the
accounts of the official
Assignee are divided into
three parts. The first part
containing the particular
and liabilities of all creditors
debts received by the official
Assignee from 1st July 1854
Decemr 1854. the second
part of those received prior
to 1st Decemr 1854, and the
third

W.M.

third part of those in
which dividends had
been declared prior to 31st
December 1884. The first
part deals with the debit
to account with the
the receipts and payments
on account of which
amounted to Rs. 2,57,12-4
and Rs. 1,152-10-0 respectively,
and the third part with
retained Rs. 2,57,12-4
and the aggregate pay-
ment of Rs. 2,57,12-4. The
commission retained by the
officials amounted
to Rs. 52,10-0-0 and
the remuneration for services
in the Rs. 2,57,12-4
balance of cash on the 31st
December 1884 was Rs. 1,152-10-0, and the aggregate
value of Government securities
Rs. 1,152-10-0.

The transactions

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of the Official Trustee for
the year 1884, on the four letters
under his charge, show that
there was a cash balance
of Rs. 1,152-10-0 on the
31st December 1884, and that
the value of the Government
securities deposited in the
Bank of India was Com-
pound Rs. 3,400, and
savings Rs. 29,200.

3 The accounts of the
Registrar of the High
Court and Official Trustee
were audited for a period of
eighteen months, viz from 1st
July 1883 to 31st December
1884. The only description of
assets held by the Registrar
being Government Promissory
Notes belonging to the same
Trust Estates, no consideration
is charged or mentioned
made on account of any
of the Trust Estates, and
no cash is kept on hand.
The balance of interest on
the Promissory Notes

at the order of the Registrar
in the books of the Bank
of Madras on the 27th December
1861 was Rs 107-10-00.
The Government Committee
referred to Company's
pass books, and other Papers
appo.

4 The Committee suggests
that the Accounts for each
half year should be ac-
counted on the day on
which they are closed,
and that an Auditor
should be appointed for
the purpose of auditing
the same and certifying
of each half year.

5 That the Registrar
of the High Court should
deposit all Government
Bonds in the Bank of
Madras, instead of retain-
ing them in his own
custody.

6 That the interest
on Government Bonds
belonging

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belonging to the Trust Estates
should be drawn half
yearly.

5 The Auditor refers
in para 12 of the report
to a Schedule and three
balances which but these
have not been received in
the Government Office.
It is desirable that
such documents should
in future be submitted
for the inspection of Govern-
ment.

6 It is observed from
a note on the Auditor's
report that his suggestion
regarding the deposit of
Government Bonds held
by the Registrar, in
the Bank of Madras,
and the withdrawal of
interest half yearly will
be adopted, and the suggestion
regarding the appointment
of

? drawing
an approved by the Chief
Justice and

of an Auditor placed to
the class of each half
year will also be carried
out.

7 The Governor in
Council considered Mr.
Jack's report to the select
factory, and in place of
to sanction the pay-
ment to him of a
claim of \$500 (500)
five hundred for his
services.

W.C.

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Letter from the Inspector of the
17th Nov
Accountant General
Inspector of the Prison

24-4-94

30/3/93
17.12.292

Chief Asst. Dy. Secy.

20.11.93

PROCEEDINGS OF GOVERNMENT

20.11.93
20.11.93

Dated 20.11.93

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