Judicial (1895) Department.

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G.O., No 1538

Dated 23rd July 1895

INDEXED.

[Despatch Abstract.]

ADMINISTRATOR-GENERAL'S ACCOUNTS.

Recording, with remarks, report on the audit of the--for ~~th~~ the half-year ending 31st December 189-; and sanctioning the payment of Rs. 500 to the Administrator-General on account of the preparation of schedules.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	5511		95				
	5069		96				

Govt. of {1895} Madras.

JUDICIAL.

Issued

Read. *Encl.*

G.O., 23rd July 1895, No. 1538.

JULY.

Administrator-General's Accounts.

Recording, with remarks, report on the audit of the — for the half-year ending 31st December 1894; and sanctioning the payment of Rs. 500 to the Administrator-General on account of the preparation of schedules.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following papers:—

From F. C. HARRISON, Esq., Officiating Accountant-General, and J. L. PINTO, Esq., Chief Superintendent, Auditors of the accounts of the Administrator-General, to the Chief Secretary to Government, dated Fort St. George, 17th May 1895, No. 1308.

We have the honour to report that we have audited the accounts of the Administrator-General for the half-year ending 31st December 1894, and found them to be correct.

2. We beg to submit the following prescribed statements:—

A.—Abstract of Cash, Government and other securities for the half-year.
B.—Abstract of the Administrator-General's balance account.
C.—Statement of the Administrator-General's commission for the half-year.
D.—Statement of unclaimed assets to be finally credited to Government.
E.—Statement of remittances to England for which acknowledgments have not been received.
F.—Statement showing sums below Rs. 10 in amount at credit of different Estates for which there are no claimants.
G.—Statement showing sums below Rs. 10 in amount at the debit of different Estates, the recovery of which appears hopeless.
H.—Statement showing sums exceeding Rs. 10 in amount at debit of different estates, the recovery of which appears hopeless.
I.—Memorandum of Law Costs incurred during the half-year.
K.—Statement of uninvested balances of Rs. 100 and upwards at the credit of different estates at the end of the half-year, with reasons for their non-investment.
L.—Statement of amounts withdrawn from the Accountant-General out of unclaimed balances deposited with him for payment of claim.

3. With regard to statement B we have to note that, with the exception of two items amounting to Rs. 32–7–8, the debit balances of estates are covered by Government securities or real property and that we have brought to the notice of the Administrator-General those that are not so covered.

4. The net commission received by the Administrator-General during the half-year as shown in statement C amounted to Rs. 13,891–12–4, or an average of Rs. 2,315–4–8$\frac{2}{3}$ a month. Under the terms of G.O. No. 2293, dated the 6th November 1888, Judicial, therefore, he was not entitled to the Government allowance of Rs. 300 a month. But the allowance having been drawn for July and August 1894, has now been refunded by the Administrator-General.

5. The sums entered in statement D may be transferred to the credit of Government under section 62 of Act II of 1874, if the Administrator-General has no objection thereto.

6. The sum of Rs. 3–9–6 shown in statement F as the aggregate of balances below Rs. 10 in amount at credit of certain estates for which there are no claimants, should be transferred to the credit of Government under their Order No. 1318, Judicial, dated the 10th December 1856, and section 62 of Act II of 1874.

7. We recommend that, under the same order, the irrecoverable balances aggregating As. 13–11 shown in statement G be made good to the Administrator-General.

8. In conformity with section 46 of Act II of 1874 we are able to certify—

(*a*) that the schedules and accounts of the Administrator-General for the half-year under review contain a full and true account of every thing which should be inserted therein;

(*b*) that the books which by the Act or by any general rules or orders as therein mentioned are directed to be kept by the Administrator-General have been duly and regularly kept; and

(*c*) that the assets and securities have been duly kept and invested and deposited in the manner prescribed by the Act or by any such rules or orders as aforesaid, except as to some shares in Joint Stock companies kept in the office, a statement of which has been sent by us to the Administrator-General.

9. The debits and credits of the Audit fund are in accordance with the object of that fund. We append a statement (marked M) of the receipts and charges of the fund for the half-year, showing a closing balance of Rs. 1,769–5–9 in cash and Rs. 34,900 (nominal value) in Government securities at its credit.

10. The audit having been conducted in the usual manner as detailed in paragraph 2 of our last report recorded in G.O., dated 20th December 1894, No. 3152, Judicial, it has been considered unnecessary to reiterate the same here, save that in respect of the cash balance held by the Administrator-General it was found to exceed the maximum of Rs. 1,000 fixed in G.O., dated the 17th April 1862, No. 619, Judicial, on the following dates owing to the receipt of large sums late in the day that their remittance to the Bank had to be put off to the following day:—

			Rs.	A.	P.
9th July	1894	.. .. ..	2,732	7	6
6th August	,,	.. .. ..	1,593	5	1
12th November	,,	.. .. ..	1,506	3	7

11. In conclusion, we recommend that the sums of Rs. 500 and Rs. 700 for the preparation of the schedules and the audit of the accounts for the half-year be directed to be paid out of the Audit fund to the Administrator-General and to the Accountant-General, respectively.

—

Enclosures.

Statement A.—Abstract statement of Cash, Government and other securities, 1st July to 31st December 1894.

—	Securities.			Cash.	
	Government paper.	Other securities. Number.	Other securities. Nominal value.	In the Bank of Madras.	With the Administrator-General.
	Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance, 30th June 1894	10,44,300	636	1,01,098 12 0	87,498 3 7	424 12 4
Receipt, 1st July to 31st December ..	2,93,200	..	..	4,73,636 8 5	1,93,239 9 9
	13,37,500	636	1,01,098 12 0	5,61,134 12 0	1,93,664 6 1
Payment, 1st July to 1st December ..	1,66,000	6	2,200 0 0	3,62,032 3 6	1,93,519 11 4
	11,71,500	630	98,898 12 0	1,99,102 8 6	144 10 9

	Rs.
The above securities appertain to sundry estates and trusts ..	10,65,800
Audit Fund account	34,900
,, Investment account	70,600
Mr. Gould's Commission account	200
	1,171,500

Statement B.—Abstract of the Administrator-General's Balance Account on the 31st December 1894.

Assets.	Amount.	Liabilities.	Amount.
	Rs. A. P.		Rs. A. P.
Audit Fund investment account	68,482 0 0	Audit Fund account	1,769 5 9
Deposit account, Rule III, Clause III ..	787 5 5	Legacy duty account	3,898 14 6
Bank balance current account	1,99,102 8 6	Mr. Miller's Commission account ..	131 2 7
Cash in hand	144 10 9	Mr. Gould's ,, ,, ...	51 14 3
Debit balance of estates	5,509 10 0	Credit balance of estates	2,18,611 7 2
,, of trusts	2,054 14 3	,, of trusts	51,618 4 8
Total ..	2,76,081 0 11	Total ..	2,76,081 0 11

Statement C.—Abstract showing the Commission of the Administrator-General for the half-year ending 31st December 1894.

Months.	Pay of establishment.	Writes-back and Miscellaneous.	Total charges.	Gross commission.	Government allowance.	Total receipt.	Net commission.
1894.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. July ..	627 4 0	9 12 6	637 0 6	1,004 6 0	..	1,004 6 0	367 5 6
2. August ..	627 4 0	7 1 1	634 5 1	2,012 13 7	..	2,012 13 7	1,378 8 6
3. September ..	584 12 0	95 5 7	680 1 7	3,825 3 8	..	3,825 3 8	3,145 2 1
4. October ..	598 12 3	6 7 8	605 3 11	3,770 9 3	..	3,770 9 3	3,165 5 4
5. November ..	603 4 0	0 5 11	603 9 11	2,822 6 11	..	2,822 6 11	2,218 13 0
6. December ..	603 4 0	8 1 0	611 5 0	4,227 14 11	..	4,227 14 11	3,616 9 11
Total ..	3,644 8 3	127 1 9	3,771 10 0	17,663 6 4	..	17,663 6 4	13,891 12 4

or Rs. 2,315–4–8$\frac{3}{4}$ a month.

Statement D.—Showing particulars of Assets remaining in the hands of the Administrator-General over fifteen years which have to be finally credited to Government.

—	Date of Administration.	Amount. Government securities.	Amount. Cash.
			Rs. A. P.
Farley, James Richard	22nd January 1870 ..	300	18 1 5
Thara Bibi, otherwise called Jay Koover Bibi	15th May 1856	..	91 3 10
Conner, Pensioned Private James, Share account of deceased's three children	1st July 1878	..	39 9 11
Greenfelt, John Jacob, for deceased next of kin	29th June 1878	900	61 15 11
Reid, Alexander, Legacy account of J. Brearey's eldest child ..	7th January 1879 ..	100	59 3 0
Vertue, Lieutenant-Colonel James, for deceased's five children ..	25th April 1878	100	33 3 11

Statement E.—Showing Remittances to England for which acknowledgments have not been received.

Date of remittance.		Estate.	Amount.
			Rs. A. P.
1. Half-year ended 30th June 1891 ..		Col. J. W. Hindle	4 11 4
2. ,, 31st December 1891		Mrs. M. Lovery	3 5 10
3. ,, 30th June 1893 ..		Col. H. T. Baber (item 6 as per paragraph 13 of the Audit report, 31st December 1893).	46 11 9
4. Half-year ended 31st Dec. 1894.	3rd December 1894.	F. M. Bartholomew	805 3 5
	3rd ,, ,,	Captain J. B. Viles	339 10 5
	18th ,, ,,	Lieut.-Genl. W. B. Salmon for K. Madden.	173 6 8
	18th ,, ,,	Lieut. Genl. W. B. Salmon for M. Madden.	173 6 8
	20th July 1894 ..	T. Nicholls	1,469 1 11
	20th ,, ..	S. C. Vigliam	308 0 11

STATEMENT F.—Statement showing sums below Rs. 10 in amount at credit of different Estates and Trusts to 31st December 1894 and for which there are no claimants.

—	Date of Administration.	Amount of credit.
		RS. A. P.
Currie, Mrs. Margaret	17th November 1893	0 4 0
Kneale, Francis Edward	7th October 1893	0 9 6
Macleod, Lieut. Harry John	1st November 1893	1 0 0
Turner, John William Thomas ..	27th May 1874	1 12 0
		3 9 6

STATEMENT G.—Statement showing sums below Rs. 10 in amount at debit of different Estates on the 31st December 1894, the recovery of which is hopeless.

—	Date of Administration.	Date of last payment.	Amount of debit.
		1894.	RS. A. P.
Butells, Juji Pedru Custodio.	30th October 1893 ..	10th August ..	0 2 0
Ricketts, Anthony	5th August 1893	19th December ..	0 8 10
Scott, Mrs. Catherine ..	5th March 1891	19th ,, ..	0 3 0
Sheppard, Harry, for Reginald Sheppard	4th April 1878	22nd ,, ..	0 0 1
			0 13 11

STATEMENT H—showing sums above Rs. 10 in amount at debit of Estates, the recovery of which is hopeless.

Nil.

STATEMENT I.—Memorandum of Law Costs for the half-year ending 31st December 1894.

Estate.	Amount.	Date of payment.	For what purpose incurred.
	RS. A. P.	1894.	
Audit Fund	479 3 5	19th October ..	Paid Messrs. Barclay, Morgan and Orr the remaining portion of their taxed costs in suit No. 167 of 1892, in pursuance of the orders of Government, No. 1101, dated the 8th May 1894, Judicial.
Allardice, Alfred Thomas John.	109 0 0	5th July	Remitted to M. Harriappa, Pleader, to defray costs of suing Beemanah.
Champion, Alfred ..	1,066 14 0	30th October ..	Paid James Short, Esq , his taxed bill of costs.
	59 3 0	16th November ..	Do. do. costs, &c., in S.C.C.S No. 15662 of 1894 against Khanun Begum.
	1,076 3 0	19th December ..	Paid A. C. Rencontre, Esq., being the amount of his taxed bill of costs in T.C.S. No. 1 of 1894.
Dunhill, Colin Campbell ..	154 12 0	25th October ..	Paid Messrs. Branson and Branson, the amount of their bill of costs *in re*-marriage settlement of C. C. Dunhill.
Hajee Mahmood Namajee.	535 2 0	11th ,, ..	Paid Douglas Grant, Esq., Solicitor, being his taxed costs in T.C.S. No. 6 of 1892.
	9 12 0	25th ,, ..	Paid cost of a summons in the Court of Small Causes against Ghoolam Mohideen for recovery of Rs. 70.
	2 2 0	25th ,, ..	Paid cost of a summons in the Court of Small Causes against Veerasawmy Chetty for recovery of Rs. 15.
	4 0 0	25th ,, ..	Paid cost of a summons in the Court of Small Causes against Mahomed Hussain Lubbay for recovery of Rs. 28.
	0 8 0	29th ,, ..	Paid cost of a summons in the Court of Small Causes against W. E. Gotting for recovery of Rs. 3.
	382 12 0	10th November ..	Paid Messrs. Branson and Branson being the amount of their taxed bill of costs.
	0 8 0	16th ,, ..	Paid costs of a second summons to Mahomed Hussain Lubbay, first summons not having been served on his person, but posted at the door of his business premises.
	0 4 0	7th December ..	Paid for copies of Decrees in S.C. Suit Nos. 18260 and 215.

Statement I.—Memorandum of Law Costs for the half-year ending 31st December 1894—*cont.*

Estate.	Amount.	Date of payment.	For what purpose incurred.
	RS. A. P.	1894.	
Kohlhoff, William Daniel.	517 6 7	19th October ..	Paid Messrs. Barclay, Morgan and Orr, being a part of their taxed costs amounting to Rs. 996-10-0 in C. S. No. 167 of 1892. T. Sawmy Nada Pillay and others *versus* the Administrator-General and others.
Peddu Chetty, Pondicherry Raju.	0 10 0	25th ,, ..	Paid cost of a summons in the Small Cause Court against Mottai Pillay for recovery of Rs. 4.
	1 12 0	25th ,, ..	Paid cost of a summons in the Small Cause Court against Mooneesawmy Naick for recovery of Rs. 12.
	0 8 0	25th ,, ..	Paid cost of a summons in the Small Cause Court against Thoyammal for recovery of Rs. 3.
	21 4 0	25th ,, ..	Paid cost of a summons in the Small Cause Court against Virulagadu Naidu for recovery of Rs. 160.
	17 14 0	25th ,, ..	Paid cost of a summons in the Small Cause Court against T. Venkata Subier for recovery of Rs. 133.
	1 0 0	29th ,, ..	Paid cost of a summons in the Small Cause Court against Terumalay Pillay for recovery of Rs. 7.
	1 1 0	29th ,, ..	Paid cost of a summons in the Small Cause Court against Lutchmee Ummal for recovery of Rs. 8.
	2 0 0	29th ,, ..	Paid cost of a summons in the Small Cause Court against Cunniappa Naick for recovery of Rs. 14-4-0.
	0 7 0	1st November ..	Paid cost of a summons in the Small Cause Court against Thoyee Ummal for recovery of Rs. 2-8-0.
	0 9 0	1st ,, ..	Paid cost of a summons in the Small Cause Court against Mathuray Pillay for recovery of Rs. 3-8-0.
	0 9 0	1st ,, ..	Paid cost of a summons in the Small Cause Court against Veerasawmy Pillay for recovery of Rupees 3-12-0.
	1 9 0	1st ,, ..	Paid cost of a summons in the Small Cause Court against Chinnappa Moodelly for recovery of Rupees 10-8-0.
	1 14 0	1st ,, ..	Paid cost of a summons in the Small Cause Court against Cundasawmy for recovery of Rs. 13.
	0 9 0	1st ,, ..	Paid cost of a summons in the Small Cause Court against Veerabuthra Moodelly for recovery of Rupees 3-12-0.
	0 12 0	7th December ..	Paid for copies of decrees in Small Cause Suits, No. 18256, 57, 58, 59—18527 and 28.
Thookiah Chetty, Vellampully.	1 0 0	9th July	Paid Narasimmacharry, Vakil, High Court, for stamp to second notice to the respondent in C.M.S.A. No. 16 of 1894.
	13 6 0	11th ,, ...	Paid N. Venkata Runga Charlu, Vakil, being balance of costs in Original Suit No. 30 of 1892 and Appeal Suit No. 105 of 1893.
	5 5 0	12th ,, ...	Paid Interpreter's fee for translating the records in S. A. No. 16 of 1894.
	9 12 6	26th October ..	Paid the High Court printing charges in C.M.S. Appeal No. 16 of 1894.
	37 8 0	29th ,, ..	Paid T. Runga Charry, Vakil, being registration fee in C. M. S. Second Appeal No. 16 of 1894.
	4,516 15 6		

STATEMENT K.—Explanatory memorandum of cash balance on the 31st December 1894 remaining uninvested.

Name of Estate.	Amount.	Remarks.
	RS. A. P.	
Allardice, A. T. J.	23,239 12 9	Intended to be remitted since invested 5th April 1895.
Adye, Major-General Goodson	478 7 4	Account closed 30th January 1895.
Appasawmy Pillay, S. A.	5,589 0 2	Invested 18th January 1895.
Ackrill, Charles Joseph	2,189 5 1	Do. do.
Bradshaw, John	1,738 15 3	Do. do.
Bona, Thomas	744 9 5	To close account.
Barry, Simon	1,162 13 7	Do.
Chinniah, Anthony *alias* Chinniah, David	7,705 6 4	Invested 28th February 1895.
Clerk, Henry Charles	106 1 3	Retained for claim.
Chandler, Revd. John Eddy	964 0 2	To close account.
Cavanagh, James	1,126 12 5	Do.
D'Castellas, George	310 14 7	Further assets to be distributed.
Dring, James Simon	201 9 11	Invested 18th January 1895.
Dunhill, Colin Campbell	4,621 6 9	To close account.
Dunhill, Mary Ann	125 14 7	Do.
D'Rozario, Edward	106 3 4	Invested 28th January 1895.
D'Albedyhill, Miss Frederica Helen	1,750 2 7	Do. 18th do.
Gray, Charles	214 7 9	For payment.
Guild, Mrs. Olive Margaret	14,593 1 0	To close account.

Statement K.—Explanatory memorandum of cash balance on the 31st December 1894 remaining uninvested—*cont.*

Name of Estate.	Amount.	Remarks.
	Rs. A. P.	
Gilley, William Charles	2,311 4 8	To close account.
Hume, Henry	2,226 11 11	Retained for claim.
Hajee Mahmod Namazee	286 2 2	No power to invest.
Do. do. (Receiver's Account)	8,252 7 0	Do.
Harden, John	123 15 0	Retained for claim.
Johnson, Charles Samuel	347 13 5	Invested 1st January 1895.
Karakoose, Moses	377 15 6	For payment.
Laing, T. W.	309 11 3	Invested 18th January 1895.
Maddox, Mrs. Margaret	890 3 0	Payable to A. Maddox.
Narayanasawmy Naidu, Avala	1,224 14 9	For maintenance of Mooneammal and for bequest by transfer to another account.
Oakes, William Thomas Smith	2,201 1 0	Invested 18th January 1895.
O'Sullivan, Patrick	116 6 6	To meet expenses.
Ottman, Mrs. Charlotte Louisa	2,107 8 0	To close.
Owen, John Tweedale	2,162 4 9	For claims.
Parthasarathy Naidu, Bellala	1,530 5 9	Invested 18th January 1895.
Pole, John Lionel	403 1 0	For claims.
Reimers, Rev. Julius	1,823 11 7	To close account.
Raju Peddu Chetty, Pondicherry	274 6 3	For expense.
Reynaud, Jean Baptiste Joseph Gaston	3,553 6 0	For payment of deceased's widow's share.
Schowry, James	822 14 3	For distribution.
Shaw, Patrick Dunlop	923 14 9	To close.
Tercovengadasawmy Naidu, Pagadula	179 15 1	For expenses.
Tapp, Colonel James Henry	156 14 9	To close account.
Tulloch, Lieutenant Alexander Cosserat	1,521 1 3	Do.
Taylor, George Robert Gibbon	3,744 13 0	Do.
Veerapermall Pillay, Pondicherry	5,013 3 11	Receivers, since paid out.
Veerabuthra Chetty, T.	12,439 3 2	Invested 18th January 1895.
Yaloomalai Pillay, Pursuvakum	14,009 11 3	Do. do.
Ansell, James, for deceased's next-of-kin	429 10 7	Invested 24th January 1895.
Currie, Mrs. Agnes Josephine McDowell, for Ethel McDowell Coleman Currie.	12,926 8 1	To close account.
Carroll, James, for deceased's next-of-kin	154 13 11	Invested 28th January 1895.
Fox, Henry, Legacy account of Georgiana Kenny Fox.	150 4 2	For expenses.
Fletcher, Captain Joseph John, for deceased's two children.	120 6 3	Invested 28th February 1895.
Fletcher, Lieutenant Henry Arthur, for next-of-kin ..	100 14 9	Do. do.
Gage, William Josiah, separate trust account for the deceased's children.	263 5 10	For payment.
Gray, Charles, for Hester Alice Gray	110 1 4	Do.
Garratt, William, for Annie Constance Wilkins ..	187 5 2	Retained for.
Do. for Margaret Vivian Garratt Wilkins.	121 9 5	Do.
Do. for John Percy Wilkins	105 8 1	Do.
Do. for Florence May Wilkins	176 0 11	Do.
James, Surgeon Henry Northcot Large, for the deceased's children.	104 10 10	Paid to Government.
Metcalfe, Robert, for deceased's next-of-kin	142 12 0	Invested 28th February 1895.
Monat, Colonel Charles, for deceased's next-of-kin ..	235 6 4	Do. 29th January 1895.
MacDonald, Mrs. Amelia Jane, for Bertie Statham ..	100 4 4	For payment.
Nicholls, Colonel Cecil, for deceased's son Cecil Pholomen Hayes.	151 5 3	Payable to Government.
Narrainsawmy Naidu, Colladipettah, for C. Theruvengadatham Naidu.	137 2 5	Invested 28th February 1895.
Narrainasawmy Naidu, Avala for Thanammal	806 0 8	Do. do.
Ouchterlony, James William, Annuity account of Mrs. Louisa Tatham.	22,970 4 11	Do. 18th January 1895.
O'Sullivan, Patrick, Annuity account	1,643 13 4	Do. 28th February 1895.
Owen, John Tweedale, for children	1,370 14 1	Since paid away.
Pistoll, John Peter Kingston, trust of will account ..	114 9 4	For payment.
Rapson, William Everard, for children	109 11 6	Invested 28th February 1895.
Runga Pillay, Chetput, for N. Dorasawmy Pillay *alias* Puru and Pushpavallu Ammall.	536 5 5	Do. 29th January 1895.
Smithwhite, Mrs. Sarah Jane, for Elizabeth Smithwhite.	132 0 1	Do. 28th February 1895.
Smith, Mrs. Eleanor, for children	106 7 8	Paid in February 1895.
Sujan Mull Lallah for Maij Kuru Lallah	204 5 8	For payment.
Wilson, Miss Charlotte, for deceased's next-of-kin ..	374 6 10	Invested 29th January 1895.

Statement L—showing amounts withdrawn from the Accountant-General out of unclaimed balances deposited with him under Rule III, clause 3 of the Administrator-General's Rules.

Estate.	Date	Amount.
		Rs. A. P.
Robert Burke	28th Aug. 1894.	33 3 7

Statement M—showing transactions under the audit fund account during the half year.

	Rs. A. P.	Rs. A. P.
Balance on the 1st July 1894—		
In Government securities	34,900 0 0	
In cash	1,191 10 4	
		36,091 10 4
Add Receipts—		
Interest realized		2,579 12 4
		38,671 6 8
Deduct charges—		
1. Administrator-General's allowance for preparing his schedules for the half-year ended 31st December 1893—*vide* G.O., No. 1592, Judicial, dated 27th June 1894	500 0 0	
2. Audit fee for same half-year as per 31st December 1893—*vide* G.O., No. 1592, Judicial, dated 27th June 1894 ..	700 0 0	
3. Balance of Messrs. Barclay, Morgan and Orr's bill of costs in Civil Suit No. 167 of 1892 debitable to the audit fund, subject to future adjustment as per G.O., No. 1101, Judicial, dated 8th May 1894	479 3 5	
4. Amount transferred to the Portage account for adjustment of the account for the half-year	321 10 6	
5. Renewal fee charged by the Bank of Madras on a Government security ..	1 0 0	
6. Stamps to cheques	0 3 0	
		2,002 0 11
Balance on the 31st December 1894—		
In Government security	34,900 0 0	
In cash	1,769 5 9	
		36,669 5 9

No. 1180.

Referred to the Administrator-General for remarks.

(By order.)

OOTACAMUND,
1*st June* 1895.

(Signed) L. DAVIDSON,
Ag. Under Secretary.

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, dated Madras, 20th June 1895.

With reference to the Auditors' report on the Administrator-General's accounts for the last half-year referred to me for remarks, I have the honour to submit the following remarks:—(1) Statement B, paragraph 3 of report (two items amounting to Rs. 32 and As. 7–8 debits not covered).

In the estate of Lieutenant C. H. I. Leslie there was a debit of As. 7–8. This has been partially adjusted during the current half-year and the debit balance (As. 2–0) will appear in the statement of debit balances under Rs. 10 in the accounts of this half-year.

In the estate of Mrs. Hester Palmer there was a debit of Rs. 32. This has been since adjusted by transfer to another estate on account of which these expenses were incurred.

2. *Paragraphs* 5 *and* 6 *of report.*—I have no objection to the transfers proposed under section 62, Act II of 1874.

3. *Paragraph* 8 (*c*) *of report.*—The shares in Joint Stock Companies mentioned were kept in the office for a temporary purpose and not deposited under the rule in the bank and it was not considered necessary afterwards to deposit them in the bank. These shares have as a rule to be sold as soon as possible and are required for transfer whenever a purchaser can be found. If, after enquiry, these shares are found to be worthless, it appears useless to incur the trouble and expense of a transfer and deposit in the bank. Of these shares the majority have been found to be of no value because the companies have been or are being wound up. Eleven lots of shares are mentioned in the Auditors' letter to the Administrator-General; of these seven belong to companies in liquidation or wound up, one appears to be of no market value at present and three will be sold as soon as a purchaser can be found.

4. With reference to statement E, I have to state that acknowledgments have, since the audit, been received for most of the remittances in the last half-year and that I received a letter from the India office, dated 8th March 1895, stating that the outstanding remittances remain unpaid.

Order—dated 23rd July 1895, No. 1538, Judicial.

Recorded.

2. The proposals contained in paragraphs 5, 6 and 7 of the Auditors' report are approved.

3. The payment of Rs. 500 to the Administrator-General on account of the preparation of the schedules is sanctioned, and the usual fee of Rs. 700 for the audit of accounts will be carried to the credit of Government.

(True Extract.)

Chief Secretary.

To the Accountant-General.
" Administrator-General.

Exd. J. P, Oliver.

Judicial (1895) Department.

CURRENT No. 2569

From

The Accountant-General,

Madras,

3152/94

To

The Chief Secy to Govt
Judicial Depth

CHIEF SECRETARY 22 MAY 1895 GOVERNMENT OF MADRAS No. 1308

Dated 17 } May 1895.
Received 22nd }
Regd 23d.
Encs: 12.

No.

Subject.

Reporting on the audit of the accounts of the Administrator General Madras for the half year ending 31st Decr 94

Recd in 30/5/95

Auditors

G.O. 3152: 20 Decr 94 on S.C.
2293: 6 Nov: 1888 S.C.
619: 17.4.62 S.C.

G.O 827/95 S.C. }
331/95 Mis }
2009/94 S.C. } Re admr Genl rules
1592/94 S.C. }

Endorsement No. 1180

Referred to the Administrator General for remarks

(By order)

Lionel Davidson 31.5
Ag. Under Secretary

Ootacamund
1st June 1895

31/5/95
To the Administrator Genl

TO BE RETURNED WITH REPLY.

[...]atement A

Abst[...] [S]tatement of Cash Government and other Se[...]

[...] Ju[...] to 31 December 1894:—

	Securities			Cash					
	Government Paper	Other Securities No:	Other Securities Nominal Value	In the Bank of Madras			With the Administrator General		
[Ba]lance 30 June 1894	10.44.300	636	101.098/12	87498	3	7	424	12	4
[Re]ceipt 1 July to 31 Decr	2.93.200	-	-	473.636	8	5	1.93.239	9	9
	13.37.500	636	101.098/12	5.61.134	12	.	1.93.664	6	1
[Payme]nt 1 July to 31 December	1.66.000	6	2.200/-	362.032	3	6	1.93.579	11	4
	11.71.500	630	98.898/12	199.102	8	6	144	10	9

The above Securities appertain to Sundry Estates and Trusts	10.65.800
Audit Fund Account	34.900
" Investment account	70.600
Mr. Goulds Commission account	200
	11.71.500

J. Marrison

Offg: Accountant General

[signature]

Chi[...]

Chief Superintendent

Auditors

35

Statement B

Abstract of the Administrator General's balance account on the 31 December 1894.

Assets	Amount			Liabilities	Amount		
Audit Fund Investment account	68.482	.	.	Audit Fund account	1.769	5	9
Deposit account Rule III clause III	787	5	5	Legacy duty account	3.898	14	6
Bank balance current account	1.99.102	8	6	Mr: Miller's commission account	131	2	7
Cash in hand	144	10	9	Mr: Gould's Do	51	14	3
Debit balance of estates	5.509	10	.	Credit balance of estates	2.18.611	7	2
Do of trusts	2.054	14	3	Do of trusts	57.618	4	8
	2.76.081	-	11		2.76.081	.	11

J. Harrison
Offg: Accountant general

[signature]
Chief Superintendent

Auditors

1895
Jud. Dept.
Enclos. No 1
To
C. No 2569

35

Statement C

Abstract Showing the commission of the Administrator General for the half year ending 31 December 1894:-

Months	Pay of Establishment			Writes back and Miscellaneous			Total Charges			Gross Commission			Government allowance			Total Receipt			Net Commission		
1894																					
1. July	627	4	.	9	12	6	637	.	6	1.004	6	.	.	.	.	1.004	6	.	367	5	6
2. August	627	4	.	7	1	1	634	5	1	2.012	13	7	.	.	.	2.012	13	7	1.378	8	6
3. September	584	12	.	95	5	7	680	1	7	3.825	3	8	.	.	.	3.825	3	8	3.145	2	1
4. October	598	12	3	6	7	8	605	3	11	3.770	9	3	.	.	.	3.770	9	3	3.165	5	4
5. November	603	4	.	-	5	11	603	9	11	2.822	6	11	.	.	.	2.822	6	11	2.218	13	.
6. December	603	4	.	8	1	.	611	5	.	4.227	14	11	.	.	.	4.227	14	11	3.616	9	11
	3.644	8	3	127	1	9	3.771	10	.	17.663	6	4	.	.	.	17.663	6	4	13.891	12	4

or Rs 2.315 - 4 - 8 $\frac{2}{3}$ a month

J Harrison.
Offg: Accountant General
[signature]
Chief Superintendent.
} Auditors

[initials] 21/5

1895
Ind. Dept.
Enclos. No. 2
To
C. No. 2569.

1895
Jud Dept
Encls. No 3
To
C. No. 2565

78

Statement D.

Showing particulars of Assets remaining in the hands of the Administrator General over fifteen years which have to be finally credited to Government.

		Date of Administration	Amount Govt. Sect.	Cash		
Farley James Richard	22	January 1870	300	18	1	5
Thara Bibi otherwise called Jay Koover Bibi	15	May 1856	..	91	3	10
Conner Pensioned Private James Share account of deceased three children	1	July 1878	..	39	9	11
Gruenfelt, John Jacob, for deceased next of kin	29	June 1878	900	61	15	11
Reid, Alexander, Legacy account of J. Briarey's eldest child	7	January 1879	100	59	3	.
Vertue Lieut: Colonel James for deceased's five children	25	April 1878	100	33	3	11

Illegible
Offg: Accountant General
Illegible
Chief Superintendent

Auditors

No 2565

1895
Jud.
Bundle 4
No
2569.

Statement E

68

Showing remittances to England for which acknowledgments have not been received.

	Date of remittance		Estate	Amount Rs		
1.	Half year ended 30 June 1891		Col: J.W. Hindle	4	11	4
2.	Half year ended 31 December 1891		Mrs M. Lowery	3	5	10
3.	Half year ended 30 June 1893		Col: A.T. Baber (Six items as per para 13 of the Audit report 31 Dec 93)	46	11	9
	Half year ended 31 Dec 1894	3d Dec. 1894	F. M. Bartholomew	805	3	5
		do	Captain J.B. Viles	339	10	5 Paid
		18 Dec. 1894	Lieut: Genl: W.B. Salmon for K. Madden	173	6	8 Paid
		do	do for M. Madden	173	6	8 Do
		20 July 1894	J. Nicholls	1469	1	11
		do	S.C. Higham	308	-	11
	18/2		15/2	7		

Illegible
Offg: Accountant General
[illegible]
Chief Superintendent

Auditors

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11/5

1895
Jud.
Enclosure 5
No. 2569.

a85

Statement F

Statement showing sums below Rupees 10 in amount at credit of different Estates and Trusts to 31st December 1894 and for which there are no claimants

	Date of Administration	Amount at credit
Currie Mrs Margaret	17 November 1893	- 4 -
Kneale Francis Edward	7 October 1893	- 9 6
Macleod Lieut: Harry John	1 November 1893	1 . .
Turner John William Thomas	27 May 1874	1 12 .
		3 9 6

18/2 — 15/2 — 7

Illegible
Offg: Accountant General

Illegible
Chief Superintendent

Auditors

Dr 2695

1895
Jan 1st
Enclos. No 6
To
C. No. 2569.

1084

Statement Cr.

Statement showing sums below Rupees 10 in amount at debit of different Estates on the 31st December 1894 the recovery of which is hopeless

	Date of Administration		Date of last Payment		Amount of Debit		
Butello Jnje Pedro Custodio	30	October 1893	10	August 1894	.	2	.
Ricketts Anthony	5	August 1893	19	December 1894	-	8	10
Scott Mrs Catherine	5	March 1891	19	December 1894	-	3	.
Sheppard Harry for Reginald Sheppard	4	April 1878	22	December 1894	-	.	1
					.	13	11

~~#13#~~ 12/2 9 0

Examined.
Offg: Accountant General
Chief Superintendent

Additions

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21/5

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Tur(?)
7
O. No. 2169

1182

Statement H

Showing sums above Rupees 10 in amount at debit of Estates the recovery of which is hopeless.

Nil

J. Harrison.
Offg: Accountant General
[illegible]
Chief Superintendent
} Auditors

[illegible] 2/5

1895
Jud. Dept.
Bundle No. 8
No.
2569.

Statement I— . Memo of Law Costs for the half year ending 31st December 1894.

Estate	amount			Date of payment.		For what purpose incurred.
				1894		
. Audit Fund ———	479	3	5	October	19	Paid Messrs Barclay Morgan and Orr the remaing portion of their taxed Costs in ~~Thrasher~~ suit, No 167 of 1872 in pursuance of the orders of Government No 1101 — dated the 8th May '94; Jud.
. Allardice . Alfred Thomas John ———	109	.	.	July	5	Remitted to Mr Harriappa, Pleader, to defray Costs of suing V Seemanah.
Champion . Alfred ———	1066	14	.	October	30	Paid James Short Esqre his taxed Bill of Costs.
	59	3	.	Novr	16	Paid — Do — Costs &c in S.C.C.S No 15662 of 1894 against Khamun Begum.
	1076	3	.	Decr	19	Paid . A. C. Rencontre Esqre being the amount of his taxed Bill of Costs in I. C. S No 1 of 1894.
Dunhill Colin Campbell ———	154	12	.	October	25	Paid Messrs Branson and Branson, the amount of their Bill of Costs in re Marriage Settlement of C C Dunhill.
	2,945	3	5			

9/2

25

2

12/1

7

				1894			
	2945	3	5				
Hajee Mahmood Namagie ———	535	2	"	October	11	Paid Douglas Grant Esqr. Solicitor being his taxed costs in S.C. Suit No. 6 of 1892	
	9	12	"	"	25	Paid Cost of a Summons in the Court of Small Causes against Ghoolam Mahideen for recovery of Rs. 70	
	2	2	"	"	"	Paid Do. of a Do. in Do. against Veerasawmy Chetty for recovery of Rupees 15	
	4	"	"	"	"	Paid Do. of a Do. in Do. against Mahomed Hussain Lubbay for recovery of Rs 28	
	"	8	"	"	29	Paid Do. of a Do. in Do. against W. L. Gotting for recovery of Rs 3	
	382	12	"	Nov.	10	Paid Messrs. V. Branson and V. Branson being the amount of their taxed Bill of Costs.	
	"	8	"	"	16	Paid Costs of a 2d Summons to Mahomed Hussain Lubbay - 1st Summons not having been served on his person, but posted at the Door of his business Premises.	
	"	4	"	Dec.	7	Paid for Copies of Decrees in S.C. Suit Nos. 182 & 60 and 215	
Kohlhoff William Daniel ———	517	6	7	Oct.	19	Paid Messrs. V. Barclay Morgan and Orr being a part of their taxed Costs amounting to Rs. 996-10 in C.S. No. 187 of 1892 J. Sawmi Naida Pillay and others Vers. The Administrator General and others.	
Peddu Chetty, Pondicherry Raju ———	"	10	"	"	25	Paid Costs of a Summons in the Small Cause Court against Mottan Pillay for recovery of Rs. 4	
	1	12	"	"	"	Paid Do. of a Do. in Do. against Moonesawmy Naick for recovery of Rs. 12	
	"	8	"	"	"	Paid Do. of a Do. in Do. against Thoyommale for recovery of Rs 3	
	21	4	"	"	"	Paid Do. of a Do. in Do. against Virulagadu Naidu for recovery of Rs. 160	
	17	14	"	"	"	Paid Do. of a Do. in Do. J. Venkata Sulier for recovery of Rupees 133	
	1	"	"	"	29	Paid Do. of a Do. in Do. against Terumalay Pillay for recovery of Rs 7	
	1	1	"	"	"	Paid Do. of a Do. in Do. against Lutchmee Ammall for recovery of Rs 8	
	2	"	"	"	"	Paid Do. of a Do. in Do. against Cumiappa Naick for recovery of Rs 14-4	
	"	7	"	Nov.	1	Paid Do. of a Do. in Do. against Thoyee Ammall for recovery of Rs 2-8	
	"	9	"	"	"	Paid Do. of a Do. in Do. against Mathuray Pillay for recovery of Rs 3-8	
	"	9	"	"	"	Paid Do. of a Do. in Do. against Veerasawmy Pillay for recovery of Rs 3-12	
	4445	14	"				

	4445	4	"	1894			
Peddu Chetty Pondicherry Raju	1	9	"	Nov	1	Paid Cost of a Summons in the Small Cause Court against Chinnappa Moodelly for recovery of Rs. 10-8-	
	1	14	"	"	"	Paid Ds. of a Ds. in Ds. against Cundasammy for Recovery of Rs 13--	
	"	9	"	"	"	Paid Ds. of a Ds. in Ds. against Veeraluthra Moodelly for recovery of Rs 3-12--	
	"	12	"	Dec	7	Paid for Copies of Decrees in Small Cause Suits Nos 1825 b, 57, 58, 59 - 1852 7 and 28-	
Thoothiah Chetty Vellampully	1	"	"	July	9	Paid Narasimacharry Vakeel, High Court, for stamp to 2d Notice to the Respondent in C. M. S. A. No. 16 of 1894.	
	13	6	"	"	11	Paid N. Venkata Runga Charlu Vakeel being balance of Costs in O/S No. 30 of 1892 and ~~Account Sale~~ Appeal Suit No. 105/93.	
	5	5	"	"	12	Paid Interpreter's fee for translating the Records in S.A. No 16 of 94	
	9	12	6	Oct	26	Paid the H. Court Printing Charges in C. M. S. appeal No. 16 of 1894	
	37	8	"	"	29	Paid T. Runga Chary Vakil being registration fee in C. M. S. Second appeal No. 16 of 1894.	
	4516	15	6				

The

Administrator General's Office
Madras 31 December 1894

A. J. Weddenburn
Administrator General of
Madras

Examined.
Accountant General
Chief Superintendent
Auditors.

1/4

1895
Jud Dept.
Enclos. No 9
To
C. No 2569.

Statement K.

Explanatory Memorandum of Cash balance on the 31st December 1894 remaining uninvested

Name of Estate	Amount			Remarks
Allardice A. J.	33239	12	9	Intended to be remitted since Invested 5/4/95
Adye Major General Goodson	478	7	4	a/c closed 30/1/95
Appasawmy Pillay S. A	5589	.	2	Invested 18/1/95
Ackrill Charles Joseph	2189	5	1	Do 18/1/95
Bradshaw, John	1738	15	3	Do 18/1/95
Bona, Thomas	744	9	5	To close a/c
Barry Simon	1162	13	7	Do
Chinniah, Anthony; alias Chinniah, David	7705	6	4	Invested 28/2/95
Clerk, Henry Charles	106	1	3	Retained for claim
Chandler, Revd: John Eddy	964	.	2	To close a/c
Cavanagh, James	1126	12	5	Do
Deastellas, George	310	14	7	Further asset to be distributed
Dring, James Simon	201	9	11	Invested 18/1/95
Dunhill, Colin Campbell	4611	6	9	To close a/c
Dunhill, Mary Ann	125	14	7	Do
D'Rozario Edward	106	3	4	Invested 28/1/95
D'Albedyhill Miss Frederica Helen	1750	2	7	Do 18/1/95
Gray, Charles	214	7	9	For payment
Guild, Mrs Olive Margaret	14593	1	.	To close a/c
Gilley, William Charles	2311	4	8	Do
Hume Henry	2226	11	11	Retained for claim
Haji Mahmod Namazee	286	2	2	no power to invest
Haji Mahmod Namazee (Receiver's account)	8252	7	.	Do
Harden John	123	15	.	Retained for claim
Johnson, Charles Samuel	347	13	5	Invested 1/1/95
Kerakoze, Moses	377	15	6	for payment

Laing J. W.	309	11	3	Invested 18/1/95
Maddox, Mrs Margaret	890	3	.	Payable A. Maddox
Narayanasawmy Naidu, Avala	1224	14	9	For maintenance of Mooneammall & for bequest by transfer to another account.
Oakes, William Thomas Smith	2201	1	.	Invested 18 January 1895
O'Sullivan, Patrick	116	6	6	To meet expenses
Ottmann, Mrs Charlette Louisa	2107	8	.	To close
Owen, John Tweedale	2162	4	9	For claims
Parthasarathy Naidu, Bellala	1530	5	9	Invested 18/1/95
Pole, John Lionel	403	1	.	For claims
Reimers, Revd: Julius	1823	11	7	To close a/c
Raju Peddu chetty, Pondicherry	274	6	3	For expense
Reynaud, Jean Baptiste Joseph Gaston	3553	6	.	For payment of deceased's widows share.
Schowry, James	822	14	3	For distribution
Shaw, Patrick Dunlop	923	14	9	To close
Teroovengadasawmy Naidu, Pagadula	179	15	1	For expenses
Tapp, col: James Henry	156	14	9	To close a/c
Tulloch, Lieut: Alexander cosserat.	1521	1	3	Do
Taylor, George Robert Gibbon	3744	13	.	Do
Veerapermall Pillay, Pondicherry	5013	3	11	Receivers - since paid out
Veerabuttra chetty, T	12439	3	2	Invested 18/1/95.
Yaloomalai Pillay, Pursuwakum	14009	11	3	Do
Ansell, James, for deceased's next of kin	429	10	7	Do 24/1/95
Currie Mrs Agnes Josephine Mc Dowell for Ethel Mc Dowell coleman currie	12926	8	1	To close a/c
Carroll, James, for deceased's next of kin	154	13	11	Invested 28/1/95
Fox, Henry, Legacy account of Georgiana Kenny Fox	150	4	2	For expenses
Fletcher, Captain Joseph John for deceased's two children	120	6	3	Invested 28/2/95

Fletcher, Lieut: Henry Arthur for next of Kin	100	14	9	Invested 28/2/95
Gage, William Josiah, separate Trust account for the deceased's children	263	5	10	For payment
Gray, charles, for Hester Alice Gray	110	1	4	Do
Garratt William for Amy constance Wilkins	187	5	2	Retained for
Do for Margaret Vivian Garratt Wilkins	121	9	5	Do
Do for John Percy Wilkins	105	8	1	Do
Do for Florence May Wilkins	176	.	11	Do
James, Surgn: Henry Northcot Large, for the deceased's children	104	10	10	Paid to Government
Metcalfe, Robert, for deceased next of Kin	142	12	.	Invested 28/2/95
Monat, Col: Charles for Do	235	6	4	Do 29/1/95
MacDonald, Mrs Amelia Jane, for Bertie Statham	100	4	4	For payment
Nicholls, col: Cecil, for deceased's son cecil Philomen Hayes	151	5	3	Payable to Government
Narrainsawmy Naidu, Calladipettah for C. Theruvengadathan Naidu	137	2	5	Invested 28/2/95
Narayanasawmy Naidu, Avala for Thanammal	806	.	8	Do
Ouchterlony, James William, Annuity account of Mrs Louisa Tatham	22970	4	11	Do 18/1/95
Osullivan Patrick Annuity account	1643	13	4	Do 28/2/95
Owen John Tweedale for children	1370	14	1	Since paid away
Pistoll John Peter Kingston trust of Will account	114	9	4	For payment
Rapson William Everard for children	109	11	6	Invested 28/2/95
Runga Pillay Chetput for N. Dorasawmy Pillay alias Puru and Pushpavallu ammall	536	5	5	Do 29/1/95
Smithwhite Mrs Sarah Jane for Elizabeth Smithwhite	132	.	1	Do 28/2/95
Smith Mrs Eleanor for children	106	7	8	Paid in Feby: 1895
Sujan Mull Lallah for Maij Kurw Lallah	204	5	8	For payment
Wilson Miss charlotte for deceased's next of kin	374	6	10	Invested 29/1/95

J. Harrison.
Offg: Accountant general

[illegible]
Chief Superintendent

Auditors

Ok
21/5

1895
Jud.
Bundle 10
No. 2569.

Statement L

Showing amounts withdrawn from the Accountant General out of unclaimed balances deposited with him under rule III clause III of the Administrator General's Rules

Estate	Date	Amount
		Ks
Robert Burke	28 August 1894	33 3 7

Allanson.
Offg: Accountant general
Chief Superintendent

Auditors

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2/5-

1895
Jud.
Enclos. No 11
To
C. No 2869.

Statement M

1895

Showing transactions under the Audit Fund Account during the half year :—

Balance on the 1 July 1894.

in Govt: securities Rs 34.900

in cash ..... 1.191-10-4 Rs 36.091-10-4

Add Receipts:-

Interest realized ..... Rs 2.579-12-4

Rs 38.671-6-8.

Deduct Charges:—

1. Administrator Genls: allowance for preparing his Schedules for the half year ended 31 December 1893 - Vide G.O. Judl: No 1592 dated 27 June 1894 ----------Rs 500
2. Audit fee for the same half year as per do: - 700
3. Balance of Messrs: Barclay Morgan and Orrs bill of costs in C.S. No 167 of 1892 debitable to the Audit Fund, Subject to future adjustment as per G.O. Judl No 1101 dated 8 May 1894 479-3-5
4. Amount transferred to the Postage account for adjustment of the account for the half year — - - — - - - - - - - - 321-10-6
5. Renewal fee charged by the Bank of madras. on a Govt: Security ..... 1-- --
6. Stamps to cheques ..... -3- Rs 2002--11

Balance on the 31-12-94 in Govt: Securities Rs 34.900 } 36.669-5-9
..... in Cash ..... 1.769-5-9 }

J Harrison.

Rs 2005

Chief. Superintendent auditors. offg. accountants General

189 S
Jud Dept
Enclos. No 12
To
C. No 2569.

Fort Saint George
Acctt: Genl's Office
17th May 1895

No. 1308

CURRENT No 2569.

From

H. C. Harrison Esquire,
Offg: Accountant General and
J. L. Pinto Esquire,
Chief Superintendent
Auditors of the accounts of the administrator
General.

To

The Chief Secretary to Government in the
Judicial Department.

Sir,

We have the honour to report that we have audited the accounts of the administrator General for the half year ending 31st December 1894 and found them to be correct.

2. We beg to submit the following prescribed statements.

A. Abstract of cash, Government and other securities for the half year.

B. Abstract of the administrator General's Balance account.

C. Statement of the administrator General's commission for the half year.

D. Statement of unclaimed assets to be finally credited to Govt:.

review contain a full and true account of every thing which should be inserted therein.

(b) that the books which by the Act or by any general rules or orders as therein mentioned are directed to be kept by the administrator Genl: have been duly and regularly kept; and

(c) that the assets and securities have been duly kept and invested and deposited in the manner prescribed by the act or by any such rules or orders as aforesaid except as to some shares in Joint stock companies kept in the office a statement of which has been sent by us to the Administrator General.

9. The debits and credits of the Audit Fund are in accordance with the object of that fund. We append a statement (marked M.) of the receipts and charges of the Fund for the half year showing a closing balance of Rs 1769-5-9. in Cash and Rs 34.900 (nominal value) in Government Securities at its credit.

10. The audit having been conducted in the usual manner as detailed in para 2 of our last report recorded in Government order dated 20th December 1894 No. 3152 Judicial, it has been considered unnecessary to re-iterate the same here save that in respect of the cash balance held by the Administrator General it was found to exceed the maximum of Rs 1000 fixed in Government order dated the 17th April 1862 No. 619 Judicial on the following dates owing to the receipt of large sums late in the day that their remittance to the Bank had to be put off to the following day.

9th July 1894 . Rs 2732-7-6
6th August .... - 1593-5-1
12th November 1506-3-7

11. In conclusion we recommend that the sums of Rs 500/. and Rs 700/. for the preparation of the Schedules and the audit of the accounts for the half year be directed to be paid out of the Audit Fund to the Administrator General and to the Accountant General respectively.

We have the honour to be,
Sir,
Your most obedient servts

H. Manson
Ag: Accountant General

[signature]
Chief Superintendent

Auditors.

Or
21/5.

Judicial Deptt.

CURRENT NO. 2988

From

The Administrator-General
Madras

To

The Chief Secretary
to Government.
Judicial Department

Dated 20 June 1895.
Recd. 21st do
Regd. 22nd do

Enc. C No 2569 with
Enc. retd.

CHIEF SECRETARY ... 21. JUN 189. ... DEPARTMENT OF ...

Subject

Submitting explanation on certain points in the Report of the Auditors for the half year ended 31st December 1894

R22/6.

Ref
G.O. 16-12-56, No 1318

In G.O. 23/7/95
No 1538 Judl

A&L 56.411

Reference No 11 80 /95
[illegible]

C. Nos 2569 & 2988

C.S.

22

Order
P.S.

Recorded.

2. The proposals contained in paras 5, 6 & 7 of the auditors' report are approved.

3. The payment of Rs 500 to the Administrator General on account of the preparation of the schedule is sanctioned, and the usual fee of Rs 700 for the audit of accounts will be carried to the credit of Govt.

4. The Auditors will in future submit their reports thro' the Administrator General.

24/6/95.

To the Acct. Genl } Print
" Administrator-Genl } C. Nos 2569 & 2988 in full.

×

Note

The reports are now sent direct to Govt & the Govt have to refer them to Admr. Genl for remarks. It will save delay if the reports are sent thro' that officer ... [illegible]

found to exceed the maximum of Rs [illegible]

Administrator-General's Office,

Madras, 20 June 1895

CURRENT NO. 2988

From

H. G. Wedderburn
Administrator General

To.

The Chief Secretary
to Government
Judicial Department

Sir.

With reference to the Auditors report on the Administrator-General's accounts for the last half year referred to me for remarks, I have the honor to submit the following remarks:-

1. Statement B (para 3 of report) (two items amounting to Rs 32. 0-0 and Rs. 0. 7. 8. debits not covered).

In the Estate of Lieutenant C. W. J. Leslie there was a debit of Rupees 0. 7. 8. This has been partially adjusted during the current half year and the debit balance Rs 0. 2. 0 will

Statement 4. appear in the Statement of debit balances under Rs 10 in the accounts

of

of this half year

In the Estate of Mrs Hester Palmer there was a debit of Rupees 32. 0. 0. This has been since adjusted by transfer to another Estate on account of which these expenses were incurred.

2. Paras 5 and 6 of report:

I have no objection to the transfers proposed under Section 62. Act 11 of 1874.

3. Para. 8 (c) of report:

The Shares in joint stock Companies mentioned were kept in the Office for a temporary purpose and not deposited under the rule in the Bank and it was not considered necessary afterwards to deposit them in the Bank - These shares have as a rule to be sold as soon as possible and are required for transfer whenever a purchaser can be found. If after enquiry, these shares are found to be worthless it appears useless to incur the trouble and expense of a transfer and deposit in the Bank. Of these shares the majority have been found to be of no value because the Companies have been or are being wound up - 11 lots of shares are mentioned in the Auditors letter to the Administrator General, of these seven belong to Companies in Liquidation or wound up - One appears to be of no market value at present and three will be sold as soon as a purchaser can be found -

4. With reference to Statement E. I have to state that acknowledgments have, since the Audit, been received for most of the remittances in the last half-year and that I received a letter from the India Office dated 8. March 1895 stating that the outstanding remittances remain unpaid

I have the honor to be
Sir
Your Obedient Servant.

H. Weddenburn.
Administrator-General

23RD JULY 1895, No. 1538, JUDICIAL.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following papers:—

From F. C. HARRISON, Esq., Officiating Accountant-General, and J. L. PINTO, Esq., Chief Superintendent, Auditors of the accounts of the Administrator-General, to the Chief Secretary to Government, dated Fort St. George, 17th May 1895, No. 1308.

We have the honour to report that we have audited the accounts of the Administrator-General for the half-year ending 31st December 1894, and found them to be correct.

2. We beg to submit the following prescribed statements:—

A.—Abstract of Cash, Government and other securities for the half-year.
B.—Abstract of the Administrator-General's balance account.
C.—Statement of the Administrator-General's commission for the half-year.
D.—Statement of unclaimed assets to be finally credited to Government.
E.—Statement of remittances to England for which acknowledgments have not been received.
F.—Statement showing sums below Rs. 10 in amount at credit of different Estates for which there are no claimants.
G.—Statement showing sums below Rs. 10 in amount at the debit of different Estates, the recovery of which appears hopeless.
H.—Statement showing sums exceeding Rs. 10 in amount at debit of different estates, the recovery of which appears hopeless.
I.—Memorandum of Law Costs incurred during the half-year.
K.—Statement of uninvested balances of Rs. 100 and upwards at the credit of different estates at the end of the half-year, with reasons for their non-investment.
L.—Statement of amounts withdrawn from the Accountant-General out of unclaimed balances deposited with him for payment of claim.

3. With regard to statement B we have to note that, with the exception of two items amounting to Rs. 32–7–8, the debit balances of estates are covered by Government securities or real property and that we have brought to the notice of the Administrator-General those that are not so covered.

4. The net commission received by the Administrator-General during the half-year as shown in statement C amounted to Rs. 13,891–12–4, or an average of Rs. 2,315–4–8$\frac{2}{3}$ a month. Under the terms of G.O. No. 2293, dated the 6th November 1888, Judicial, therefore, he was not entitled to the Government allowance of Rs. 300 a month. But the allowance having been drawn for July and August 1894, has now been refunded by the Administrator-General.

5. The sums entered in statement D may be transferred to the credit of Government under section 62 of Act II of 1874, if the Administrator-General has no objection thereto.

6. The sum of Rs. 3–9–6 shown in statement F as the aggregate of balances below Rs. 10 in amount at credit of certain estates for which there are no claimants, should be transferred to the credit of Government under their Order No. 1318, Judicial, dated the 10th December 1856, and section 62 of Act II of 1874.

7. We recommend that, under the same order, the irrecoverable balances aggregating As. 13–11 shown in statement G be made good to the Administrator-General.

8. In conformity with section 46 of Act II of 1874 we are able to certify—

(*a*) that the schedules and accounts of the Administrator-General for the half-year under review contain a full and true account of every thing which should be inserted therein;

(*b*) that the books which by the Act or by any general rules or orders as therein mentioned are directed to be kept by the Administrator-General have been duly and regularly kept; and

(*c*) that the assets and securities have been duly kept and invested and deposited in the manner prescribed by the Act or by any such rules or orders as aforesaid, except as to some shares in Joint Stock companies kept in the office, a statement of which has been sent by us to the Administrator-General.

9. The debits and credits of the Audit fund are in accordance with the object of that fund. We append a statement (marked M) of the receipts and charges of the fund for the half-year, showing a closing balance of Rs. 1,769–5–9 in cash and Rs. 34,900 (nominal value) in Government securities at its credit.

10. The audit having been conducted in the usual manner as detailed in paragraph 2 of our last report recorded in G.O., dated 20th December 1894, No. 3152, Judicial, it has been considered unnecessary to reiterate the same here, save that in respect of the cash balance held by the Administrator-General it was found to exceed the maximum of Rs. 1,000 fixed in G.O., dated the 17th April 1862, No. 619, Judicial, on the following dates owing to the receipt of large sums late in the day that their remittance to the Bank had to be put off to the following day:—

		Rs.	A.	P.
9th July	1894	2,732	7	6
6th August	„	1,593	5	1
12th November	„	1,506	3	7

11. In conclusion, we recommend that the sums of Rs. 500 and Rs. 700 for the preparation of the schedules and the audit of the accounts for the half-year be directed to be paid out of the Audit fund to the Administrator-General and to the Accountant-General, respectively.

—

Enclosures.

Statement A.—Abstract statement of Cash, Government and other securities, 1st July to 31st December 1894.

—	Securities.			Cash.	
	Government paper.	Other securities. Number.	Other securities. Nominal value.	In the Bank of Madras.	With the Administrator-General.
	Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance, 30th June 1894	10,44,300	636	1,01,098 12 0	87,498 3 7	424 12 4
Receipt, 1st July to 31st December ..	2,93,200	..	..	4,73,636 8 5	1,93,239 9 9
	13,37,500	636	1,01,098 12 0	5,61,134 12 0	1,93,664 6 1
Payment, 1st July to 1st December ..	1,66,000	6	2,200 0 0	3,62,032 3 6	1,93,519 11 4
Total ..	11,71,500	630	98,898 12 0	1,99,102 8 6	144 10 9

	Rs.
The above securities appertain to sundry estates and trusts ..	10,65,800
Audit Fund account	34,900
„ Investment account	70,600
Mr. Gould's Commission account	200
	1,171,500

Statement B.—Abstract of the Administrator-General's Balance Account on the 31st December 1894.

Assets.	Amount.	Liabilities.	Amount.
	Rs. A. P.		Rs. A. P.
Audit Fund investment account	68,482 0 0	Audit Fund account	1,769 5 9
Deposit account, Rule III, Clause III ..	787 5 5	Legacy duty account	3,898 14 6
Bank balance current account	1,99,102 8 6	Mr. Miller's Commission account ..	131 2 7
Cash in hand	144 10 9	Mr. Gould's „ „	51 14 3
Debit balance of estates	5,509 10 0	Credit balance of estates	2,18,611 7 2
„ of trusts	2,054 14 3	„ of trusts	51,618 4 8
Total ..	2,76,081 0 11	Total ..	2,76,081 0 11

Statement C.—Abstract showing the Commission of the Administrator-General for the half-year ending 31st December 1894.

Months.	Pay of establishment.	Writes-back and Miscellaneous.	Total charges.	Gross commission.	Government allowance.	Total receipt.	Net commission.
1894.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. July ..	627 4 0	9 12 6	637 0 6	1,004 6 0	..	1,004 6 0	367 5 6
2. August ..	627 4 0	7 1 1	634 5 1	2,012 13 7	..	2,012 13 7	1,378 8 6
3. September ..	584 12 0	95 5 7	680 1 7	3,825 3 8	..	3,825 3 8	3,145 2 1
4. October ..	598 12 3	6 7 8	605 3 11	3,770 9 3	..	3,770 9 3	3,165 5 4
5. November ..	603 4 0	0 5 11	603 9 11	2,822 6 11	..	2,822 6 11	2,218 13 0
6. December ..	603 4 0	8 1 0	611 5 0	4,227 14 11	..	4,227 14 11	3,616 9 11
Total ..	3,644 8 3	127 1 9	3,771 10 0	17,663 6 4	..	17,663 6 4	13,891 12 4

or Rs. 2,315–4–8⅔ a month.

Statement D.—Showing particulars of Assets remaining in the hands of the Administrator-General over fifteen years which have to be finally credited to Government.

—	Date of Administration.	Amount. Government securities.	Amount. Cash.
			Rs. A. P.
Farley, James Richard	22nd January 1870 ..	300	18 1 5
Thara Bibi, otherwise called Jay Koover Bibi	15th May 1856	..	91 3 10
Conner, Pensioned Private James, Share account of deceased's three children	1st July 1878	..	39 9 11
Greenfelt, John Jacob, for deceased next of kin	29th June 1878	900	61 15 11
Reid, Alexander, Legacy account of J. Brearey's eldest child ..	7th January 1879 ..	100	59 3 0
Vertue, Lieutenant-Colonel James, for deceased's five children ..	25th April 1878.. ..	100	33 3 11

Statement E.—Showing Remittances to England for which acknowledgments have not been received.

Date of remittance.	Estate.	Amount.
		Rs. A. P.
1. Half-year ended 30th June 1891 ..	Col. J. W. Hindle	4 11 4
2. „ 31st December 1891	Mrs. M. Lovery	3 5 10
3. „ 30th June 1893 ..	Col. H. T. Baber (item 6 as per paragraph 13 of the Audit report, 31st December 1893).	46 11 9
4. Half-year ended 31st Dec. 1894. — 3rd December 1894.	F. M. Bartholomew	805 3 5
3rd „ „	Captain J. B. Viles	339 10 5
18th „ „	Lieut.-Genl. W. B. Salmon for K. Madden.	173 6 8
18th „ „	Lieut. Genl. W. B. Salmon for M. Madden.	173 6 8
20th July 1894 ..	T. Nicholls	1,469 1 11
20th „ ..	S. C. Vigliam	308 0 11

Statement F.—Statement showing sums below Rs. 10 in amount at credit of different Estates and Trusts to 31st December 1894 and for which there are no claimants.

—	Date of Administration.	Amount of credit.
		Rs. A. P.
Currie, Mrs. Margaret	17th November 1893	0 4 0
Kneale, Francis Edward	7th October 1893	0 9 6
Macleod, Lieut. Harry John	1st November 1893	1 0 0
Turner, John William Thomas ..	27th May 1874	1 12 0
		3 9 6

Statement G.—Statement showing sums below Rs. 10 in amount at debit of different Estates on the 31st December 1894, the recovery of which is hopeless.

—	Date of Administration.	Date of last payment.	Amount of debit.
		1894.	Rs. A. P.
Butells, Juji Pedru Custodio.	30th October 1893 ..	10th August ..	0 2 0
Ricketts, Anthony	5th August 1893	19th December ..	0 8 10
Scott, Mrs. Catherine ..	5th March 1891	19th ,, ..	0 3 0
Sheppard, Harry, for Reginald Sheppard	4th April 1878	22nd ,, ..	0 0 1
			0 13 11

Statement H—showing sums above Rs. 10 in amount at debit of Estates, the recovery of which is hopeless.

Nil.

Statement I.—Memorandum of Law Costs for the half-year ending 31st December 1894.

Estate.	Amount.	Date of payment.	For what purpose incurred.
	Rs. A. P.	1894.	
Audit Fund	479 3 5	19th October ..	Paid Messrs. Barclay, Morgan and Orr the remaining portion of their taxed costs ir suit No. 167 of 1892, in pursuance of the orders of Government, No. 1101, dated the 8th May 1894, Judicial.
Allardice, Alfred Thomas John.	109 0 0	5th July	Remitted to M. Harriappa, Pleader, to defray costs of suing Beemanah.
Champion, Alfred ..	1,066 14 0	30th October ..	Paid James Short, Esq., his taxed bill of costs.
	59 3 0	16th November ..	Do. do. costs, &c., in S.C.C.S No. 15662 of 1894 against Khanun Begum.
	1,076 3 0	19th December ..	Paid A. C. Rencontre, Esq., being the amount of his taxed bill of costs in T.C.S. No. 1 of 1894.
Dunhill, Colin Campbell ..	154 12 0	25th October ..	Paid Messrs. Branson and Branson, the amount of their bill of costs *in re*-marriage settlement of C. C. Dunhill.
Hajee Mahmood Namajee.	535 2 0	11th ,, ..	Paid Douglas Grant, Esq., Solicitor, being his taxed costs in T.C.S. No. 6 of 1892.
	9 12 0	25th ,, ..	Paid cost of a summons in the Court of Small Causes against Ghoolam Mohideen for recovery of Rs. 70.
	2 2 0	25th ,, ..	Paid cost of a summons in the Court of Small Causes against Veerasawmy Chetty for recovery of Rs. 15.
	4 0 0	25th ,, ..	Paid cost of a summons in the Court of Small Causes against Mahomed Hussain Lubbay for recovery of Rs. 28.
	0 8 0	29th ,, ..	Paid cost of a summons in the Court of Small Causes against W. E. Gotting for recovery of Rs. 3.
	382 12 0	10th November ..	Paid Messrs. Branson and Branson being the amount of their taxed bill of costs.
	0 8 0	16th ,, ..	Paid costs of a second summons to Mahomed Hussain Lubbay, first summons not having been served on his person, but posted at the door of his business premises.
	0 4 0	7th December ..	Paid for copies of Decrees in S.C. Suit Nos. 18260 and 215.

Statement I.—Memorandum of Law Costs for the half-year ending 31st December 1894—*cont.*

Estate.	Amount.	Date of payment.	For what purpose incurred.
	Rs. A. P.	1894.	
Kohlhoff, William Daniel.	517 6 7	19th October ..	Paid Messrs. Barclay, Morgan and Orr, being a part of their taxed costs amounting to Rs. 996-10-0 in C. S. No. 167 of 1892. T. Sawmy Nada Pillay and others *versus* the Administrator-General and others.
Peddu Chetty, Pondicherry Raju.	0 10 0	25th ,, ..	Paid cost of a summons in the Small Cause Court against Mottai Pillay for recovery of Rs. 4.
	1 12 0	25th ,, ..	Paid cost of a summons in the Small Cause Court against Mooneesawmy Naick for recovery of Rs. 12.
	0 8 0	25th ,, ..	Paid cost of a summons in the Small Cause Court against Thoyammal for recovery of Rs. 3.
	21 4 0	25th ,, ..	Paid cost of a summons in the Small Cause Court against Virulagadu Naidu for recovery of Rs. 160.
	17 14 0	25th ,, ..	Paid cost of a summons in the Small Cause Court against T. Venkata Subier for recovery of Rs. 133.
	1 0 0	29th ,, ..	Paid cost of a summons in the Small Cause Court against Terumalay Pillay for recovery of Rs. 7.
	1 1 0	29th ,, ..	Paid cost of a summons in the Small Cause Court against Lutchmee Ummal for recovery of Rs. 8.
	2 0 0	29th ,, ..	Paid cost of a summons in the Small Cause Court against Cunniappa Naick for recovery of Rs. 14-4-0.
	0 7 0	1st November ..	Paid cost of a summons in the Small Cause Court against Thoyee Ummal for recovery of Rs. 2-8-0.
	0 9 0	1st ,, ..	Paid cost of a summons in the Small Cause Court against Mathuray Pillay for recovery of Rs. 3-8-0.
	0 9 0	1st ,, ..	Paid cost of a summons in the Small Cause Court against Veerasawmy Pillay for recovery of Rupees 3-12-0.
	1 9 0	1st ,, ..	Paid cost of a summons in the Small Cause Court against Chinnappa Moodelly for recovery of Rupees 10-8-0.
	1 14 0	1st ,, ..	Paid cost of a summons in the Small Cause Court against Cundasawmy for recovery of Rs. 13.
	0 9 0	1st ,, ..	Paid cost of a summons in the Small Cause Court against Veerabuthra Moodelly for recovery of Rupees 3-12-0.
	0 12 0	7th December ..	Paid for copies of decrees in Small Cause Suits, No. 18256, 57, 58, 59—18527 and 28.
Thookiah Chetty, Vellampully.	1 0 0	9th July	Paid Narasimmacharry, Vakil, High Court, for stamp to second notice to the respondent in C.M.S.A. No. 16 of 1894.
	13 6 0	11th ,, ...	Paid N. Venkata Runga Charlu, Vakil, being balance of costs in Original Suit No. 30 of 1892 and Appeal Suit No. 105 of 1893.
	5 5 0	12th ,, ...	Paid Interpreter's fee for translating the records in S. A. No. 16 of 1894.
	9 12 6	26th October ..	Paid the High Court printing charges in C.M.S. Appeal No. 16 of 1894.
	37 8 0	29th ,, ..	Paid T. Runga Charry, Vakil, being registration fee in C. M. S. Second Appeal No. 16 of 1894.
	4,516 15 6		

Statement K.—Explanatory memorandum of cash balance on the 31st December 1894 remaining uninvested.

Name of Estate.	Amount.	Remarks.
	Rs. A. P.	
Allardice, A. T. J.	23,239 12 9	Intended to be remitted since invested 5th April 1895.
Adye, Major-General Goodson	478 7 4	Account closed 30th January 1895.
Appasawmy Pillay, S. A.	5,589 0 2	Invested 18th January 1895.
Ackrill, Charles Joseph	2,189 5 1	Do. do.
Bradshaw, John	1,738 15 3	Do. do.
Bona, Thomas	744 9 5	To close account.
Barry, Simon	1,162 13 7	Do.
Chinniah, Anthony *alias* Chinniah, David	7,705 6 4	Invested 28th February 1895.
Clerk, Henry Charles	106 1 3	Retained for claim.
Chandler, Revd. John Eddy	964 0 2	To close account.
Cavanagh, James	1,126 12 5	Do.
D'Castellas, George	310 14 7	Further assets to be distributed.
Dring, James Simon	201 9 11	Invested 18th January 1895.
Dunhill, Colin Campbell	4,611 6 9	To close account.
Dunhill, Mary Ann	125 14 7	Do.
D'Rozario, Edward	106 3 4	Invested 28th January 1895.
D'Albedyhill, Miss Frederica Helen	1,750 2 7	Do. 18th do.
Gray, Charles	214 7 9	For payment.
Guild, Mrs. Olive Margaret	14,593 1 0	To close account.

Statement K.—Explanatory memorandum of cash balance on the 31st December 1894 remaining uninvested—*cont.*

Name of Estate.	Amount.	Remarks.
	RS. A. P.	
Gilley, William Charles	2,311 4 8	To close account.
Hume, Henry	2,226 11 11	Retained for claim.
Hajee Mahmod Namazee	286 2 2	No power to invest.
Do. do. (Receiver's Account)	8,252 7 0	Do.
Harden, John	123 15 0	Retained for claim.
Johnson, Charles Samuel	347 13 5	Invested 1st January 1895.
Karakoose, Moses	377 15 6	For payment.
Laing, T. W.	309 11 3	Invested 18th January 1895.
Maddox, Mrs. Margaret	890 3 0	Payable to A. Maddox.
Narayanasawmy Naidu, Avala	1,224 14 9	For maintenance of Mooneammal and for bequest by transfer to another account.
Oakes, William Thomas Smith	2,201 1 0	Invested 18th January 1895.
O'Sullivan, Patrick	116 6 6	To meet expenses.
Ottman, Mrs. Charlotte Louisa	2,107 8 0	To close.
Owen, John Tweedale	2,162 4 9	For claims.
Parthasarathy Naidu, Bellala	1,530 5 9	Invested 18th January 1895.
Pole, John Lionel	403 1 0	For claims.
Reimers, Rev. Julius	1,823 11 7	To close account.
Raju Peddu Chetty, Pondicherry	274 6 3	For expense.
Reynaud, Jean Baptiste Joseph Gaston	3,553 6 0	For payment of deceased's widow's share.
Schowry, James	822 14 3	For distribution.
Shaw, Patrick Dunlop	923 14 9	To close.
Teroovengadasawmy Naidu, Pagadula	179 15 1	For expenses.
Tapp, Colonel James Henry	156 14 9	To close account.
Tulloch, Lieutenant Alexander Cosserat	1,521 1 3	Do.
Taylor, George Robert Gibbon	3,744 13 0	Do.
Veerapermall Pillay, Pondicherry	5,013 3 11	Receivers, since paid out.
Veerabuthra Chetty, T.	12,439 3 2	Invested 18th January 1895.
Yaloomalai Pillay, Pursuvakum	14,009 11 3	Do. do.
Ansell, James, for deceased's next-of-kin	429 10 7	Invested 24th January 1895.
Currie, Mrs. Agnes Josephine McDowell, for Ethel McDowell Coleman Currie.	12,926 8 1	To close account.
Carroll, James, for deceased's next-of-kin	154 13 11	Invested 28th January 1895.
Fox, Henry, Legacy account of Georgiana Kenny Fox.	150 4 2	For expenses.
Fletcher, Captain Joseph John, for deceased's two children.	120 6 3	Invested 28th February 1895.
Fletcher, Lieutenant Henry Arthur, for next-of-kin ..	100 14 9	Do. do.
Gage, William Josiah, separate trust account for the deceased's children.	263 5 10	For payment.
Gray, Charles, for Hester Alice Gray	110 1 4	Do.
Garratt, William, for Annie Constance Wilkins ..	187 5 2	Retained for.
Do. for Margaret Vivian Garratt Wilkins.	121 9 5	Do.
Do. for John Percy Wilkins	105 8 1	Do.
Do. for Florence May Wilkins	176 0 11	Do.
James, Surgeon Henry Northcot Large, for the deceased's children.	104 10 10	Paid to Government.
Metcalfe, Robert, for deceased's next-of-kin	142 12 0	Invested 28th February 1895.
Monat, Colonel Charles, for deceased's next-of-kin ..	235 6 4	Do. 29th January 1895.
MacDonald, Mrs. Amelia Jane, for Bertie Statham ..	100 4 4	For payment.
Nicholls, Colonel Cecil, for deceased's son Cecil Pholomen Hayes.	151 5 3	Payable to Government.
Narrainsawmy Naidu, Colladipettah, for C. Theruvengadatham Naidu.	137 2 5	Invested 28th February 1895.
Narrainasawmy Naidu, Avala for Thanammal	806 0 8	Do. do.
Ouchterlony, James William, Annuity account of Mrs. Louisa Tatham.	22,970 4 11	Do. 18th January 1895.
O'Sullivan, Patrick, Annuity account	1,643 13 4	Do. 28th February 1895.
Owen, John Tweedale, for children	1,370 14 1	Since paid away.
Pistoll, John Peter Kingston, trust of will account ..	114 9 4	For payment.
Rapson, William Everard, for children	109 11 6	Invested 28th February 1895.
Runga Pillay, Chetput, for N. Dorasawmy Pillay *alias* Puru and Pushpavallu Ammall.	536 5 5	Do. 29th January 1895.
Smithwhite, Mrs. Sarah Jane, for Elizabeth Smithwhite.	132 0 1	Do. 28th February 1895.
Smith, Mrs. Eleanor, for children	106 7 8	Paid in February 1895.
Sujan Mull Lallah for Maij Kuru Lallah	204 5 8	For payment.
Wilson, Miss Charlotte, for deceased's next-of-kin ..	374 6 10	Invested 29th January 1895.

Statement L—showing amounts withdrawn from the Accountant-General out of unclaimed balances deposited with him under Rule III, clause 3 of the Administrator-General's Rules.

Estate.	Date	Amount.
		RS. A. P.
Robert Burke	28th Aug. 1894.	33 3 7

Statement M—showing transactions under the audit fund account during the half year.

	RS. A. P.	RS. A. P.
Balance on the 1st July 1894—		
In Government securities	34,900 0 0	
In cash	1,191 10 4	36,091 10 4
Add Receipts—		
Interest realized		2,579 12 4
		38,671 6 8
Deduct charges—		
1. Administrator-General's allowance for preparing his schedules for the half-year ended 31st December 1893—*vide* G.O., No. 1592, Judicial, dated 27th June 1894	500 0 0	
2. Audit fee for same half-year as per 31st December 1893—*vide* G.O., No. 1592, Judicial, dated 27th June 1894 ..	700 0 0	
3. Balance of Messrs. Barclay, Morgan and Orr's bill of costs in Civil Suit No. 167 of 1892 debitable to the audit fund, subject to future adjustment as per G.O., No. 1101, Judicial, dated 8th May 1894	479 3 5	
4. Amount transferred to the Portage account for adjustment of the account for the half-year	321 10 6	
5. Renewal fee charged by the Bank of Madras on a Government security ..	1 0 0	
6. Stamps to cheques	0 3 0	2,002 0 11
Balance on the 31st December 1894—		
In Government security	34,900 0 0	
In cash	1,769 5 9	36,669 5 9

No. 1180.

Referred to the Administrator-General for remarks.

(By order.)

(Signed) L. DAVIDSON,
Ag. Under Secretary.

OOTACAMUND,
1*st June* 1895.

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, dated Madras, 20th June 1895.

With reference to the Auditors' report on the Administrator-General's accounts for the last half-year referred to me for remarks, I have the honour to submit the following remarks:—(1) Statement B, paragraph 3 of report (two items amounting to Rs. 32 and As. 7–8 debits not covered).

In the estate of Lieutenant C. H. I. Leslie there was a debit of As. 7–8. This has been partially adjusted during the current half-year and the debit balance (As. 2–0) will appear in the statement of debit balances under Rs. 10 in the accounts of this half-year.

In the estate of Mrs. Hester Palmer there was a debit of Rs. 32. This has been since adjusted by transfer to another estate on account of which these expenses were incurred.

2. *Paragraphs* 5 *and* 6 *of report.*—I have no objection to the transfers proposed under section 62, Act II of 1874.

3. *Paragraph* 8 (*c*) *of report.*—The shares in Joint Stock Companies mentioned were kept in the office for a temporary purpose and not deposited under the rule in the bank and it was not considered necessary afterwards to deposit them in the bank. These shares have as a rule to be sold as soon as possible and are required for transfer whenever a purchaser can be found. If, after enquiry, these shares are found to be worthless, it appears useless to incur the trouble and expense of a transfer and deposit in the bank. Of these shares the majority have been found to be of no value because the companies have been or are being wound up. Eleven lots of shares are mentioned in the Auditors' letter to the Administrator-General; of these seven belong to companies in liquidation or wound up, one appears to be of no market value at present and three will be sold as soon as a purchaser can be found.

4. With reference to statement E, I have to state that acknowledgments have, since the audit, been received for most of the remittances in the last half-year and that I received a letter from the India office, dated 8th March 1895, stating that the outstanding remittances remain unpaid.

ORDER—dated 23rd July 1895, No. 1538, Judicial.

Recorded.

2. The proposals contained in paragraphs 5, 6 and 7 of the Auditors' report are approved.

3. The payment of Rs. 500 to the Administrator-General on account of the preparation of the schedules is sanctioned, and the usual fee of Rs. 700 for the audit of accounts will be carried to the credit of Government.

(True Extract.)

Chief Secretary.

To the Accountant-General.
" Administrator-General.

Exd. J. P, Oliver.

Govt. of {1895} Madras.

JUDICIAL.

Issued

Recd. *Encl.*

G.O., 23rd July 1895, No. 1538.

JULY.

Administrator-General's Accounts.

Recording, with remarks, report on the audit of the — for the half-year ending 31st December 1894; and sanctioning the payment of Rs. 500 to the Administrator-General on account of the preparation of schedules.

30/28/1538

JULY 1895, No. , JUDICIAL.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper:—

From F. C. HARRISON, Esq., Officiating Accountant-General, and J. L. PINTO, Esq., Chief Superintendent, Auditors of the accounts of the Administrator-General, to the Chief Secretary to Government, dated Fort St. George, 17th May 1895, No. 1308.

We have the honour to report that we have audited the accounts of the Administrator-General for the half-year ending 31st December 1894, and found them to be correct.

2. We beg to submit the following prescribed statements:—

A.—Abstract of cash, Government and other securities for the half-year.
B.—Abstract of the Administrator-General's balance account.
C.—Statement of the Administrator-General's commission for the half-year.
D.—Statement of unclaimed assets to be finally credited to Government.
E.—Statement of remittances to England for which acknowledgments have not been received.
F.—Statement showing sums below Rs. 10 in amount at credit of different estates for which there are no claimants.
G.—Statement showing sums below Rs. 10 in amount at the debit of different estates, the recovery of which appears hopeless.
H.—Statement showing sums exceeding Rs. 10 in amount at debit of different estates, the recovery of which appears hopeless.
I.—Memorandum of law costs incurred during the half-year.
K.—Statement of uninvested balances of Rs. 100 and upwards at the credit of different estates at the end of the half-year, with reasons for their non-investment.
L.—Statement of amounts withdrawn from the Accountant-General out of unclaimed balances deposited with him for payment of claim.

3. With regard to statement B we have to note that, with the exception of two items amounting to Rs. 32-7-8, the debit balances of estates are covered by Government securities or real property and that we have brought to the notice of the Administrator-General those that are not so covered.

4. The net commission received by the Administrator-General during the half-year as shown in statement C amounted to Rs. 13,891-12-4, or an average of Rs. 2,315-4-8⅔ a month. Under the terms of G.O. No. 2293, dated the 6th November 1888, Judicial, therefore, he was not entitled to the Government allowance of Rs. 300 a month. But the allowance having been drawn for July and August 1894, has now been refunded by the Administrator-General.

5. The sums entered in statement D may be transferred to the credit of Government under section 62 of Act II of 1874, if the Administrator-General has no objection thereto.

6. The sum of Rs. 3-9-6 shown in statement F as the aggregate of balances below Rs. 10 in amount at credit of certain estates for which there are no claimants, should be transferred to the credit of Government under their Order No. 1318, Judicial, dated the 10th December 1856, and section 62 of Act II of 1874.

7. We recommend that, under the same order, the irrecoverable balances aggregating As. 13–11 shown in statement G be made good to the Administrator-General.

8. In conformity with section 46 of Act II of 1874 we are able to certify—

(*a*) that the schedules and accounts of the Administrator-General for the half-year under review contain a full and true account of every thing which should be inserted therein;

(*b*) that the books which by the Act or by any general rules or orders as therein mentioned are directed to be kept by the Administrator-General have been duly and regularly kept; and

(*c*) that the assets and securities have been duly kept and invested and deposited in the manner prescribed by the Act or by any such rules or orders as aforesaid, except as to some shares in Joint Stock companies kept in the office, a statement of which has been sent by us to the Administrator-General.

9. The debits and credits of the Audit fund are in accordance with the object of that fund. We append a statement (marked M) of the receipts and charges of the fund for the half-year, showing a closing balance of Rs. 1,769–5–9 in cash and Rs. 34,900 (nominal value) in Government securities at its credit.

10. The audit having been conducted in the usual manner as detailed in paragraph 2 of our last report recorded in G.O., dated 20th December 1894, No. 3152, Judicial, it has been considered unnecessary to reiterate the same here, save that in respect of the cash balance held by the Administrator-General it was found to exceed the maximum of Rs. 1,000 fixed in G.O., dated the 17th April 1862, No. 619, Judicial, on the following dates owing to the receipt of large sums late in the day that their remittance to the Bank had to be put off to the following day:—

			Rs.	A.	P.
9th July	1894	.. .. ..	2,732	7	6
6th August	„	.. .. ..	1,593	5	1
12th November	„	.. .. ..	1,506	3	7

11. In conclusion, we recommend that the sums of Rs. 500 and Rs. 700 for the preparation of the schedules and the audit of the accounts for the half-year be directed to be paid out of the Audit fund to the Administrator-General and to the Accountant-General, respectively.

ENCLOSURE.

STATEMENT A.—Abstract statement of Cash, Government and other securities 1st July to 31st December 1894.

—	Securities.			Cash.	
	Government paper.	Other securities.		In the Bank of Madras.	With the Administrator-General.
		Number.	Nominal value.		
	Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.
Balance, 30th June 1894	10,44,300	636	1,01,098 12 0	87,498 3 7	424 12 4
Receipt, 1st July to 31st December ..	2,93,200	..	..	4,73,636 8 5	1,93,239 9 9
	13,37,500	636	1,01,098 12 0	5,61,134 12 0	1,93,664 6 1
Payment, 1st July to 1st December ..	1,66,000	6	2,200 0 0	3,62,032 3 6	1,93,519 11 4
Total ..	11,71,500	630	98,898 12 0	1,99,102 8 6	144 10 9

	Rs.
The above securities appertain to sundry estates and trusts ..	10,65,800
Audit Fund account	34,900
„ Investment account	70,600
Mr. Gould's Commission account	200
..	11,71,500

STATEMENT B.—Abstract of the Administrator-General's Balance Account on the 31st December 1894.

Assets.	Amount.	Liabilities.	Amount.
	Rs. A. P.		Rs. A. P.
Audit Fund investment account	68,482 0 0	Audit Fund account	1,769 5 9
Deposit account, Rule III, Clause III ..	787 5 5	Legacy duty account	3,898 14 6
Bank balance current account	1,99,102 8 6	Mr. Miller's Commission account ..	131 2 7
Cash in hand	144 10 9	Mr. Gould's ,, ,, ...	51 14 3
Debit balance of estates	5,509 10 0	Credit balance of estates	2,18,611 7 2
,, of trusts	2,054 14 3	,, of trusts	51,618 4 8
Total ..	2,76,081 0 11	Total ..	2,76,081 0 11

STATEMENT C.—Abstract showing the Commission of the Administrator-General for the half-year ending 31st December 1894.

Months.	Pay of establishment.	Writes-back and Miscellaneous.	Total charges.	Gross commission.	Government allowance.	Total receipt.	Net commission.
1894.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. July ..	627 4 0	9 12 6	637 0 6	1,004 6 0	..	1,004 6 0	367 5 6
2. August ..	627 4 0	7 1 1	634 5 1	2,012 13 7	..	2,012 13 7	1,378 8 6
3. September ..	584 12 0	95 5 7	680 1 7	3,825 3 8	..	3,825 3 8	3,145 2 1
4. October ..	598 12 3	6 7 8	605 3 11	3,770 9 3	..	3,770 9 3	3,165 5 4
5. November ..	603 4 0	0 5 11	603 9 11	2,822 6 11	..	2,822 6 11	2,218 13 0
6. December ..	603 4 0	8 1 0	611 5 0	4,227 14 11	..	4,227 17 11	3,616 9 11
Total ..	3,644 8 3	127 1 9	3,771 10 0	17,663 6 4	..	17,663 6 4	13,891 12 4

or Rs. 2,315-4-8$\frac{2}{3}$ a month.

STATEMENT D showing particulars of Assets remaining in the hands of the Administrator-General over fifteen years which have to be finally credited to Government.

—	Date of Administration.	Amount.	
		Government securities.	Cash.
			Rs. A. P.
Farley, James Richard	22nd January 1870 ..	300	18 1 5
Thara Bibi, otherwise called Jay Koover Bibi	15th May 1856	..	91 3 10
Conner, Pensioned Private James, Share account of deceased's three children	1st July 1878	..	39 9 11
Greenfelt, John Jacob, for deceased next of kin	29th June 1878	900	61 15 11
Reid, Alexander, Legacy account of J. Brearey's eldest child ..	7th January 1879 ..	100	59 3 0
Vertue, Lieutenant-Colonel James, for deceased's five children ..	25th April 1878.. ..	100	33 3 11

STATEMENT E showing Remittances to England for which acknowledgments have not been received.

Date of remittance.		Estate.	Amount.
			Rs. A. P.
1. Half-year ended 30th June 1891 ..		Col. J. W. Hindle	4 11 4
2. ,, 31st December 1891		Mrs. M. Lovery	3 5 10
3. ,, 30th June 1893 ..		Col. H. T. Baber (item, 6 as per paragraph 13 of the Audit report, 31st December 1893).	46 11 9
4. Half-year ended 31st Dec. 1894.	3rd December 1894.	F. M. Bartholomew	805 3 5
	3rd ,, ,,	Captain J. B. Viles	339 10 5
	18th December 1894.	Lieut.-Genl. W. B. Salmon for K. Madden.	173 6 8
	18th ,, ,,	Lieut. Genl. W. B. Salmon for M. Madden.	173 6 8
	20th July 1894 ..	T. Nicholls	1,469 1 11
	20th ,, ..	S. C. Vigliam	308 0 11

STATEMENT F.—Statement showing sums below Rs. 10 in amount at credit of different Estates and Trust to 31st December 1894 and for which there are no claimants.

—	Date of Administration.	Amount of credit.
		Rs. A. P.
Currie, Mrs. Margaret	17th November 1893	0 4 0
Kneale, Francis Edward	7th October 1893	0 9 6
Macleod, Lieut. Harry John	1st November 1893	1 0 0
Turner, John William Thomas ..	27th May 1874	1 12 0
		3 9 6

STATEMENT G.—Statement showing sums below Rs. 10 in amount at debit of different Estates on the 31st December 1894, the recovery of which is hopeless.

—	Date of Administration.	Date of last payment.	Amount of debit.
		1894.	Rs. A. P.
Butells, Juji Pedru Custodio.	30th October 1893 ..	10th August ..	0 2 0
Ricketts, Anthony	5th August 1893	19th December ..	0 8 10
Scott, Mrs. Catherine ..	5th March 1891	19th ,, ..	0 3 0
Sheppard, Harry, for Reginald Sheppard	4th April 1878	22nd ,, ..	0 0 1
			0 13 11

STATEMENT H showing sums above Rs. 10 in amount at debit of Estates, the recovery of which is hopeless.

Nil.

STATEMENT I.—Memorandum of Law Costs for the half-year ending 31st December 1894.

Estate.	Amount.	Date of payment.	For what purpose incurred.
	Rs. A. P.	1894.	
Audit Fund	479 3 5	19th October ..	Paid Messrs. Barclay, Morgan and Orr the remaining portion of their taxed costs in suit No. 167 of 1892, in pursuance of the orders of Government, No. 1101, dated the 8th May 1894, Judicial.
Allardice, Alfred Thomas John.	109 0 0	5th July	Remitted to M. Harriappa, Pleader, to defray costs of suing Beemanah.
Champion, Alfred ..	1,066 14 0	10th October ..	Paid James Short, Esq., his taxed bill of costs.
	59 3 0	16th November ..	Do. do. costs, &c., in S.C.C.S No. 15662 of 1894 against Khanun Begum.
	1,076 3 0	19th December ..	Paid A. C. Rencontre, Esq., being the amount of his taxed bill of costs in T.C.S. No. 1 of 1894.
Dunhill, Colin Campbell ..	154 12 0	25th October ..	Paid Messrs. Branson and Branson, the amount of their bill of costs *in re*-marriage settlement of C. C. Dunhill.
Hajee Mahmood Namajee.	535 2 0	11th ,, ..	Paid Douglas Grant, Esq., Solicitor, being his taxed costs in T.C.S. No. 6 of 1892.
	9 12 0	25th ,, ..	Paid cost of a summons in the Court of Small Causes against Ghoolam Mohideen for recovery of Rs. 70.
	2 2 0	25th ,, ..	Paid cost of a summons in the Court of Small Causes against Veerasawmy Chetty for recovery of Rs. 15.
	4 0 0	25th ,, ..	Paid cost of a summons in the Court of Small Causes against Mahomed Hussain Lubbay for recovery of Rs. 28.
	0 8 0	29th ,, ..	Paid cost of a summons in the Court of Small Causes against W. E. Gotting for recovery of Rs. 3.
	382 12 0	10th November ..	Paid Messrs. Branson and Branson being the amount of their taxed bill of costs.
	0 8 0	16th ,, ..	Paid costs of a second summons to Mahomed Hussain Lubbay, first summons not having been served on his person, but posted at the door of his business premises.
	0 4 0	7th December ..	Paid for copies of Decrees in S.C. Suit Nos. 18260 and 215.

Statement I.—Memorandum of Law Costs for the half-year ending 31st December 1894—*cont.*

Estate.	Amount.	Date of payment.	For what purpose incurred.
	Rs. A. P.	1894.	
Kohlhoff, William Daniel.	517 6 7	19th October ..	Paid Messrs. Barclay, Morgan and Orr, being a part of their taxed costs amounting to Rs. 996-10-0 in C. S. No. 167 of 1892. T. Sawmy Nada Pillay and others *versus* the Administrator-General and others.
Peddu Chetty, Pondicherry Raju.	0 10 0	25th „ ..	Paid cost of a summons in the Small Cause Court against Mottai Pillay for recovery of Rs. 4.
	1 12 0	25th „ ..	Paid cost of a summons in the Small Cause Court against Mooneesawmy Naick for recovery of Rs. 12.
	0 8 0	25th „ ..	Paid cost of a summons in the Small Cause Court against Thoyammal for recovery of Rs. 3.
	21 4 0	25th „ ..	Paid cost of a summons in the Small Cause Court against Virulagadu Naidu for recovery of Rs. 160.
	17 14 0	25th „ ..	Paid cost of a summons in the Small Cause Court against T. Venkata Subier for recovery of Rs. 133.
	1 0 0	29th „ ..	Paid cost of a summons in the Small Cause Court against Terumalay Pillay for recovery of Rs. 7.
	1 1 0	29th „ ..	Paid cost of a summons in the Small Cause Court against Lutchmee Ummal for recovery of Rs. 8.
	2 0 0	29th „ ..	Paid cost of a summons in the Small Cause Court against Cunniappa Naick for recovery of Rs. 14-4-0.
	0 7 0	1st November ..	Paid cost of a summons in the Small Cause Court against Thoyee Ummal for recovery of Rs. 2-8-0.
	0 9 0	1st „ ..	Paid cost of a summons in the Small Cause Court against Mathuray Pillay for recovery of Rs. 3-8-0.
	0 9 0	1st „ ..	Paid cost of a summons in the Small Cause Court against Veerasawmy Pillay for recovery of Rupees 3-12-0.
	1 9 0	1st „ ..	Paid cost of a summons in the Small Cause Court against Chinnappa Moodelly for recovery of Rupees 10-8-0.
	1 14 0	1st „ ..	Paid cost of a summons in the Small Cause Court against Cundasawmy for recovery of Rs. 13.
	0 9 0	1st „ ..	Paid cost of a summons in the Small Cause Court against Veerabuthra Moodelly for recovery of Rupees 3-12-0.
	0 12 0	7th December ..	Paid for copies of decrees in Small Cause Suits, No. 18256, 57, 58, 59—18527 and 28.
Thookiah Chetty, Vellampully.	1 0 0	9th July	Paid Narasimmacharry, Vakil, High Court, for stamp to second notice to the respondent in C.M.S.A. No. 16 of 1894.
	13 6 0	11th „	Paid N. Venkata Runga Charlu, Vakil, being balance of costs in Original Suit No. 30 of 1892 and Appeal Suit No. 105 of 1893.
	5 5 0	12th „	Paid Interpreter's fee for translating the records in S. A. No. 16 of 1894.
	9 12 6	26th October ..	Paid the High Court printing charges in C. M. S. Appeal No. 16 of 1894.
	37 8 0	29th „ ..	Paid T. Runga Charry, Vakil, being registration fee in C. M. S. Second Appeal No. 16 of 1894.
	4,516 15 6		

Statement K.—Explanatory memorandum of cash balance on the 31st December 1894 remaining uninvested.

Name of Estate.	Amount.	Remarks.
	Rs. A. P.	
Allardice, A. T. J.	23,239 12 9	Intended to be remitted since invested 5th April 1895.
Adye, Major-General Goodson	478 7 4	Account closed 30th January 1895.
Appasawmy Pillay, S. A.	5,589 0 2	Invested 18th January 1895.
Ackrill, Charles Joseph	2,189 5 1	Do. do.
Bradshaw, John	1,738 15 3	Do. do.
Bona, Thomas	744 9 5	To close account.
Barry, Simon	1,162 13 7	Do.
Chinniah, Anthony *alias* Chinniah, David	7,705 6 4	Invested 28th February 1895.
Clerk, Henry Charles	106 1 3	Retained for claim.
Chandler, Revd. John Eddy	964 0 2	To close account.
Cavanagh, James	1,126 12 5	Do.
D'Castellas, George	310 14 7	Further assets to be distributed.
Dring, James Simon	201 9 11	Invested 18th January 1895.
Dunhill, Colin Campbell	4,611 6 9	To close account.
Dunhill, Mary Ann	125 14 7	Do.
D'Rozario, Edward	106 3 4	Invested 28th January 1895.
D'Albedyhill, Miss Frederica Helen	1,750 2 7	Do. 18th do.
Gray, Charles	214 7 9	For payment.
Guild, Mrs. Olive Margaret	14,593 1 0	To close account.

Statement K.—Explanatory memorandum of cash balance on the 31st December 1894 remaining uninvested—*cont.*

Name of Estate.	Amount.	Remarks.
	Rs. A. P.	
Gilley, William Charles	2,311 4 8	To close account.
Hume, Henry	2,226 11 11	Retained for claim.
Hajee Mahmod Namazee	286 2 2	No power to invest.
Do. do. (Receiver's Account)	8,252 7 0	Do.
Harden, John	123 15 0	Retained for claim.
Johnson, Charles Samuel	347 13 5	Invested 1st January 1895.
Karakoose, Moses	377 15 6	For payment.
Laing, T. W.	309 11 3	Invested 18th January 1895.
Maddox, Mrs. Margaret	890 3 0	Payable to A. Maddox.
Narayanasawmy Naidu, Avala	1,224 14 9	For maintenance of Mooneammal and for bequest by transfer to another account.
Oakes, William Thomas Smith	2,201 1 0	Invested 18th January 1895.
O'Sullivan, Patrick	116 6 6	To meet expenses.
Oatman, Mrs. Charlotte Louisa	2,107 8 0	To close.
Owen, John Tweedale	2,162 4 9	For claims.
Parthasarathy Naidu, Bellala	1,530 5 9	Invested 18th January 1895.
Pole, John Lionel	403 1 0	For claims.
Reimers, Rev. Julius	1,823 11 7	To close account.
Raju Peddu Chetty, Pondicherry	274 6 3	For expense.
Reynaud, Jean Baptiste Joseph Gaston	3,553 6 0	For payment of deceased's widow's share.
Schowry, James	822 14 3	For distribution.
Shaw, Patrick Dunlop	923 14 9	To close.
Teroovengadasawmy Naidu, Pagadula	179 15 1	For expenses.
Tapp, Colonel James Henry	156 14 9	To close account.
Tulloch, Lieutenant Alexander Cosserat	1,521 1 3	Do.
Taylor, George Robert Gibbon	3,744 13 0	Do.
Veerapermall Pillay, Pondicherry	5,013 3 11	Receivers, since paid out.
Veerabuthra Chetty, T.	12,439 3 2	Invested 18th January 1895.
Yaloomalai Pillay, Pursuvakum	14,009 11 3	Do. do.
Ansell, James, for deceased's next-of-kin	429 10 7	Invested 24th January 1895.
Currie, Mrs. Agnes Josephine McDowell, for Ethel McDowell Coleman Currie.	12,926 8 1	To close account.
Carroll, James, for deceased's next-of-kin	154 13 11	Invested 28th January 1895.
Fox, Henry, Legacy account of Georgiana Kenny Fox.	150 4 2	For expenses.
Fletcher, Captain Joseph John, for deceased's two children.	120 6 3	Invested 28th February 1895.
Fletcher, Lieutenant Henry Arthur, for next-of-kin ..	100 14 9	Do. do.
Gage, William Josiah, separate trust account for the deceased's children.	263 5 10	For payment.
Gray, Charles, for Hester Alice Gray	110 1 4	Do.
Garratt, William, for Annie Constance Wilkins ..	187 5 2	Retained for.
Do. for Margaret Vivian Garratt Wilkins.	121 9 5	Do.
Do. for John Percy Wilkins	105 8 1	Do.
Do. for Florence May Wilkins	176 0 11	Do.
James, Surgeon Henry Northcot Large, for the deceased's children.	104 10 10	Paid to Government.
Metcalfe, Robert, for deceased's next-of-kin	142 12 0	Invested 28th February 1895.
Monat, Colonel Charles, for deceased's next-of-kin ..	235 6 4	Do. 29th January 1895.
MacDonald, Mrs. Amelia Jane, for Bertie Statham ..	100 4 4	For payment.
Nicholls, Colonel Cecil, for deceased's son Cecil Pholomen Hayes.	151 5 3	Payable to Government.
Narrainsawmy Naidu, Colladipettah, for C. Theruvengadatham Naidu.	137 2 5	Invested 28th February 1895.
Narrainasawmy Naidu, Avala for Thanammal	806 0 8	Do. do.
Ouchterlony, James William, Annuity account of Mrs. Louisa Tatham.	22,970 4 11	Do. 18th January 1895.
O'Sullivan, Patrick, Annuity account	1,643 13 4	Do. 28th February 1895.
Owen, John Tweedale, for children	1,370 14 1	Since paid away.
Pistoll, John Peter Kingston, trust of will account ..	114 9 4	For payment.
Rapson, William Everard, for children	109 11 6	Invested 28th February 1895.
Runga Pillay, Chetput, for N. Dorasawmy Pillay *alias* Puru and Pushpavallu Ammall.	536 5 5	Do. 29th January 1895.
Smithwhite, Mrs. Sarah Jane, for Elizabeth Smithwhite.	132 0 1	Do. 28th February 1895.
Smith, Mrs. Eleanor, for children	106 7 8	Paid in February 1895.
Sujan Mull Lallah for Maij Kuru Lallah	204 5 8	For payment.
Wilson, Miss Charlotte, for deceased's next-of-kin ..	374 6 10	Invested 29th January 1895.

Statement L.—Showing amounts withdrawn from the Accountant-General out of unclaimed balances deposited with him under Rule III, clause 3 of the Administrator-General's Rules.

Estate.	Date	Amount.
		Rs. A. P.
Robert Burke	28th Aug. 1894.	33 3 7

STATEMENT M.—Showing transactions under the a udit fund account during the half year.

	Rs.	A.	P.	Rs.	A.	P.
Balance on the 1st July 1894—						
In Government securities	34,900	0	0			
In cash	1,191	10	4			
				36,091	10	4
Add Receipts—						
Interest realized				2,579	12	4
				38,671	6	8
Deduct charges—						
1. Administrator-General's allowance for preparing his schedules for the half-year ended 31st December 1893—*vide* G.O., No. 1592, Judicial, dated 27th June 1894	500	0	0			
2. Audit fee for same half-year as per 31st December 1893—*vide* G.O., No. 1592, Judicial, dated 27th June 1894 ..	700	0	0			
3. Balance of Messrs. Barclay, Morgan and Orr's bill of costs in Civil Suit No. 167 of 1892 debitable to the audit fund, subject to future adjustment as per G.O., No. 1101, Judicial, dated 8th May 1894	479	3	5			
4. Amount transferred to the Portage account for adjustment of the account for the half-year	321	10	6			
5. Renewal fee charged by the Bank of Madras on a Government security ..	1	0	0			
6. Stamps to cheques	0	3	0			
				2,002	0	11
Balance on the 31st December 1894—						
In Government security	34,900	0	0			
In cash	1,769	5	9			
				36,669	5	9

No. 1180.

Referred to the Administrator-General for remarks.

(By Order.)

(Signed) L. DAVIDSON,
Ag. Under Secretary.

OOTACAMUND,
1st June 1895.

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, dated Madras, 20th June 1895.

With reference to the Auditor's report on the Administrator-General's accounts for the last half-year referred to me for remarks, I have the honour to submit the following remarks:—(1) Statement B, (paragraph 3 of report (two items amounting to Rs. 32 and As. 7–8 debits not covered).

In the estate of Lieutenant C. H. I. Leslie there was a debit of As. 7–8. This has been partially adjusted during the current half-year and the debit balance (As. 2–0) will appear in the statement of debit balances under Rs. 10 in the accounts of this half-year.

In the estate of Mrs. Hester Palmer there was a debit of Rs. 32. This has been since adjusted by transfer to another estate on account of which these expenses were incurred.

2. *Paragraphs* 5 *and* 6 *of report.*—I have no objection to the transfers proposed under section 62, Act II of 1874.

3. *Paragraph* 8 (*c*) *of report.*—The shares in Joint Stock Companies mentioned were kept in the office for a temporary purpose and not deposited under the rule in the bank and it was not considered necessary afterwards to deposit them in the bank. These shares have as a rule to be sold as soon as possible and are required for transfer whenever a purchaser can be found. If, after enquiry, these shares are found to be worthless, it appears useless to incur the trouble and expense of a transfer and deposit in the bank. Of these shares the majority have been found to be of no value because the companies have been or are being wound up. Eleven lots of shares are mentioned in the Auditors' letter to the Administrator-General; of these seven belong to companies in liquidation or wound up, one appears to be of no market value at present and three will be sold as soon as a purchaser can be found.

4. With reference to statement E, I have to state that acknowledgments have, since the audit, been received for most of the remittances in the last half-year and that I received a letter from the India office, dated 8th March 1895, stating that the outstanding remittances remain unpaid.

ORDER—dated 23rd July 1895, No. 1538, Judicial.

Recorded.

2. The proposals contained in paragraphs 5, 6 and 7 of the Auditors' report are approved.

3. The payment of Rs. 500 to the Administrator-General on account of the preparation of the schedules is sanctioned, and the usual fee of Rs. 700 for the audit of accounts will be carried to the credit of Government.

4. ~~The auditors will in future submit their reports through the Administrator-General.~~

(True Extract.)

Chief Secretary.

To the Accountant-General. 6
" Administrator-General. 6

dispd 6/8/95

× Note

I doubt think this is sound in principle. The auditors may wish to bring something directly to the notice of Govt. The delay is of no importance

8/7/95

The reports are now subd. direct to Govt. & the Govt. has to refer them to the Admr.-Genl. for remarks. It will cause delay if the reports are subd. thro. that office in the first instance

10

submitted to [illegible] for perusal of Mr Forbes's [illegible] inside.

DESPATCHED

[illegible]
23/7/95

First copy sent to Press.

[Re]turned for signature.

[D]espatched in print.

READ AGAIN G.O., No. DATED
189

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. ..

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

NUMBER OF COPIES REQUIRED.
- Order complete.
- Letter only.
- Order complete with Letter.

N.B.—
A = Print in full.
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