# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Recd.* *Encl.*

**G.O., 10th August 1895, No. 1685.**

**AUGUST.**

---

**Muttas in the Golgonda Hills.**

Passing orders in regard to the management of the resumed —.



GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper :—

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, Ootacamund, dated Madras, 10th July 1895.

With reference to G.O., dated 22nd April 1895, No. 827, Judicial, paragraph 6, I have the honour to state that, in my opinion, a reduction of Rs. 30,000 of the current balance could not be made without danger of a deficit occurring. On taking an account of the monthly balances from 1890 up to date, it appears that Rs. 14,000 is the lowest, Rs. 61,000 the average, and that the average monthly expenditure is nearly Rs. 43,000.

2. If I am required to pay Government the sum of Rs. 68,171–9–3 at the end of the year the deficiency might be met in the following methods :—

(*a*) (1) Sale of Rs. 26,000 Government paper which produces the surplus income after payment of the present audit charges.

(2) Pay Rs. 14,000 out of current balance.

(3) Pay balance by selling about Rs. 18,000 Government promissory-notes of the Audit Investment Fund. This would leave Rs. 50,000 to credit of that fund producing Rs. 1,750 a year sufficient to meet present charges, except auditor's fee, for which only about Rs. 360 a year would be left.

(*b*) If Government would be satisfied with Rs. 40,000 instead of Rs. 68,000, (1) sell Rs. 26,000 of Audit Fund which produces the surplus income not at present required for audit fund charges, and (2) pay Rs. 14,000 from current balance.

3. With reference to paragraphs 7 and 8, I have the honour to submit the rules for formal sanction with the amendments directed.

4. Under section 43, I would suggest that the scale of fees should be those laid down in the High Court Insolvency rules, viz., Rs. 2 per hour or part thereof, or as in Bengal and in Bombay—

(1) Fees for information on any single point in respect of which an advertisement has duly appeared, Re. 1.

(2) For search for information regarding estates which have been wound up, Rs. 4 per hour.

5. With reference to paragraph 9, I think rule X (old rules) should be omitted. It seems clear to me that sums set apart for creditors are not balances of estates which have been wound up already, and do not come within the reason of the rule requiring publication of balances. The object of publication is to enable unknown claimants to make enquiry. Next-of-kin are often misled by the publication of creditors balances, and creditors are not helped in any way.

---

ENCLOSURES.

*Rule* I.—The Administrator-General shall keep the following accounts and statements :—

(1) Inventory book or a list of property received as belonging to each estate at the time the Administrator-General takes charge thereof (Form No. 1).

(2) Asset book or list of the assets of each estate as the Administrator-General obtains information respecting them with date of realization thereof (Form No. 2).

(3) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate; to be balanced daily (Form No. 3).

(4) Receipt book in which all cash, Government securities and shares shall be entered. A series of consecutive numbers for the year being printed both on the receipts and on their counterfoils (Form No. 4).

(5) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils (Form No. 5).

(6) Account current with each separate estate showing "detailed debit and credit items and every transaction whether in cash, Government securities or shares" (Form No. 6).

(7) Account current headed "creditors' balances account" showing all unpaid dividends set apart for creditors whose claims are admitted to be balanced half-yearly (Form No. 7).

(8) Claim registry book in which shall be registered all claims preferred against each estate (Form No. 8).

(9) Account current book with the Bank of Madras (Form No. 9).

(10) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly (Form No. 10).

(11) Bills Receivable book for entering accounts sale or drafts on accounts sale (Form No. 11).

(12) Register of remittances in which shall be noted all remittances made to the India Office, London (Form No. 12).

(13) Memorandum of all accounts filed in the High Court (Form No. 13).

(14) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realization of interest in each half-year (Form No. 14).

(15) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand prepared for each half-year under section 44 of Act II of 1874 (Form No. 15).

(16) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year under section 44 of Act II of 1874 (Form No. 16).

(17) Current Balance Investment Fund account.

(*N.B.*—This fund consists of portions of the balance standing to the Administrator-General's credit in the Bank of Madras which are, from time to time, invested in Government securities in accordance with Rule III).

(18) Audit Fund Account.

(*N.B.*—This fund consists of the interest paid on the sums forming the Current Balance Investment Fund and of a sum of Rs. 27,671, added to the Audit Fund under G.O., dated 19th July 1891, No. 1413, Judicial).

(19) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered.

(20) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto (Form No. 18).

(21) Letters of administration book containing names of estates with the dates of their grant (Form No. 19).

(22) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, the names and addresses of persons to whom letters are sent (Form No. 20).

(23) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters (Form No. 21).

*Rule II.*—Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

*Rule III.*—(1) All moneys coming into the hands of the Administrator-General, except those invested under Rule II and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.



(2) From the said current balance the Administrator-General may, at any time, withdraw any sum not being less in amount than Rs. 5,000 and add it by investment in Government securities to the Current Balance Investment Fund, provided that the Administrator-General shall not, at any time, by such investment, reduce the said current balance below Rs. 50,000.

*Rule IV.*—The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

*Rule V.*—Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

*Rule VI.*—Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe, or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

*Rule VII.*—All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

*Rule VIII.*—The accounts of the Administrator-General shall be audited half-yearly by the auditors appointed under Act II of 1874, and with the view of securing the timely preparation of the two schedules which are provided for by section 44 of the Act, the said accounts shall be closed twice in each year, viz., for the schedules which are required to be exhibited in court on or before the 1st April on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October on the 30th June next preceding that date.

*Rule IX.*—The following charges shall be met from the Audit Fund:—

(1) The expenses of audit.
(2) The cost of preparing and printing the schedules.
(3) The cost of the record books, account books, stationery and printing necessary for the Administrator-General's office.
(4) Postal charges incurred for official purposes.
(5) Law charges in cases where estates have no assets from which such charges can be met.

---

FORM No. 1.

INVENTORY of the Property and Credits of deceased.

| Description of property. | Date of receipt by Administrator-General. | How disposed of. | Amount realized. | | | Remarks. |
|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | |
| | | | | | | |

FORM No. 2.

| Letters of administration when granted and by whom obtained. | Name of profession and late residence of the deceased. | Government securities. | Cash. | | | When credited. | | Personal effects. | When sold. | Amount realized. | | | When credited. | | Landed property. | When sold. | Amount realized. | | | When credited, date and page of cash book. | Trinkets, &c., reserved for the relatives. | | | | Assets other than personal effects, landed property and trinkets. | Relatives and next-of-kin with their address. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | Date. | Page of cash book. | | | RS. | A. | P. | Date. | Page of cash book. | | | RS. | A. | P. | | Details. | Date of delivery. | To whom delivered. | Receipt. | | |



FORM No. 3.

*Dr.* General Cash Account of the Administrator-General for the month of 18 . *Cr*

| Date of receipts. | Particulars of amounts received. | Shares. | Government promissory-notes. | Cash. | | | Date of payments. | Particulars of payments. | Shares. | Government promissory-notes. | Cash. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | RS. | A. | P. | | | | | RS. | A. | P. |

---

FORM No. 4.

No. 494.

Madras, 189 .

Estate of

Received from

Rs.

being

Rs.

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 494. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the sum of Rupees

Annas and Pies

being

Rs.

*Administrator-General.*

---

FORM No. 5.

No. 493.

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 493. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Administrator-General.*

FORM No. 6.

*Dr.* Cash Account of Estate of with the Administrator-General. *Cr.*

| Date of Receipt. | — | Bank or other shares. | Government securities. | Cash. RS. | A. | P. | Date of payment. | — | Bank or other shares. | Government securities. | Cash. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 7.

*Dr.* Cash Account of "Creditors' Payable Account" with the Administrator-General. *Cr.*

| | |
|---|---|
| To estate of A. B. Amount returned for C. D., creditor. | |

FORM No. 8.

Estate.

| No. | Date. | Claimants. | Amount of claim. RS. | A. | P. | RS. | A. | P. | Amount allowed. RS. | A. | P. | Paid in full or in part. | Amount paid. RS. | A. | P. | When paid. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | |

FORM No. 9.

*Cr.* Bank of Madras. *Dr.*



FORM No. 10.

*Dr.* Administrator-General's Commission Account for the month of *Cr.*

FORM No. 11.

Administrator-General's Bills Receivable.

| Number. | When received. | Estate. | Date of bill or account sale. | From whom received. | By whom drawn. | On whom drawn. | In whose favour. | When due. | Amount. RS. | A. | P. | When realized. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |

FORM No. 12.

| Date. | Name of estate. | Amount paid. RS. | A. | P. | Rate of exchange. | Amount in £. | s. | d. | At what date payable after receipt at the India Office. | Name of Agent by whom the amount is payable. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Twenty-one days' sight. | The Official Agent to the Administrator-General, India Office, London. |

FORM No. 13.

MEMORANDUM of Accounts filed in the High Court by the Administrator-General of Madras.

| Date of filing. | Estates. | Particulars of the last credit item. Date. | Amount. RS. | A. | P. | Particulars of the last debit item. Date. | Amount. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

FORM No. 14.

Estate of Securities Register.

| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

FORM No. 15.

SCHEDULE of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each in his charge and the balances during the period of six months ending . Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Balance on | | | | Receipts up to | | | Total. | | | | Payments from to | | | Balance on | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | |
| | | | | To credit. | To debit. | | | | | | To credit. | To debit. | | | | | | To credit. | To debit. | | |
| | | RS. | | RS. A. P. | RS. A. P. | RS. | | RS. A. P. | RS. | | RS. A. P. | RS. A. P. | RS. | | RS. A. P. | RS. | | RS. A. P. | RS. A. P. | | |

Form No. 16.

Schedule of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | Parties to whom paid. |
|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | |
| | | | Rs. | | Rs. A. P. | |

Form No. 17.

Register of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | Arrears. | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rs. A. P. | Rs. A. P. | | | | | | | | | | | | | |
| | | | | 1895 .. | | | | | | | | | | | | |
| | | | | 1896 .. | | | | | | | | | | | | |
| | | | | 1897 .. | | | | | | | | | | | | |
| | | | | 1898 .. | | | | | | | | | | | | |
| | | | | 1899 .. | | | | | | | | | | | | |

Form No. 18.

| Received | | | | | Deposited | | | | Deposited at the office. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. |



Form No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

Form No. 20.

Letters delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |
| | | |

Form No. 21.

Letters posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. |
|---|---|---|---|
| | | | Rs. A. P. |
| | | | |

Order—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraphs 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

J. F. PRICE,
*Chief Secretary.*

To the Accountant-General.
" Government Solicitor.
" Administrator-General.

Erd. A. Raitt.

Govt. of {1895} Madras.

JUDICIAL.

*Issued*

*Reed.* *Encl.*

G.O., 13th August 1895, No. 1691.

AUGUST.

**Administrator-General's Rules.**

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.

Govt. of {1895} Madras.

JUDICIAL.

*Issued*

*Reed.* *Encl.*

G.O., 13th August 1895, No. 1691.

AUGUST.

**Administrator-General's Rules.**

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.

# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Recd.* *Encl.*

**G.O., 13th August 1895, No. 1691.**

**AUGUST.**

### Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.



GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper :—

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, Ootacamund, dated Madras, 10th July 1895.

With reference to G.O., dated 22nd April 1895, No. 827, Judicial, paragraph 6, I have the honour to state that, in my opinion, a reduction of Rs. 30,000 of the current balance could not be made without danger of a deficit occurring. On taking an account of the monthly balances from 1890 up to date, it appears that Rs. 14,000 is the lowest, Rs. 61,000 the average, and that the average monthly expenditure is nearly Rs. 43,000.

2. If I am required to pay Government the sum of Rs. 68,171–9–3 at the end of the year the deficiency might be met in the following methods :—

(*a*) (1) Sale of Rs. 26,000 Government paper which produces the surplus income after payment of the present audit charges.

(2) Pay Rs. 14,000 out of current balance.

(3) Pay balance by selling about Rs. 18,000 Government promissory-notes of the Audit Investment Fund. This would leave Rs. 50,000 to credit of that fund producing Rs. 1,750 a year sufficient to meet present charges, except auditor's fee, for which only about Rs. 360 a year would be left.

(*b*) If Government would be satisfied with Rs. 40,000 instead of Rs. 68,000, (1) sell Rs. 26,000 of Audit Fund which produces the surplus income not at present required for audit fund charges, and (2) pay Rs. 14,000 from current balance.

3. With reference to paragraphs 7 and 8, I have the honour to submit the rules for formal sanction with the amendments directed.

4. Under section 43, I would suggest that the scale of fees should be those laid down in the High Court Insolvency rules, viz., Rs. 2 per hour or part thereof, or as in Bengal and in Bombay—

(1) Fees for information on any single point in respect of which an advertisement has duly appeared, Re. 1.

(2) For search for information regarding estates which have been wound up, Rs. 4 per hour.

5. With reference to paragraph 9, I think rule X (old rules) should be omitted. It seems clear to me that sums set apart for creditors are not balances of estates which have been wound up already, and do not come within the reason of the rule requiring publication of balances. The object of publication is to enable unknown claimants to make enquiry. Next-of-kin are often misled by the publication of creditors balances, and creditors are not helped in any way.

ENCLOSURES.

*Rule* I.—The Administrator-General shall keep the following accounts and statements :—

(1) Inventory book or a list of property received as belonging to each estate at the time the Administrator-General takes charge thereof (Form No. 1).

(2) Asset book or list of the assets of each estate as the Administrator-General obtains information respecting them with date of realization thereof (Form No. 2).

(3) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate; to be balanced daily (Form No. 3).

(4) Receipt book in which all cash, Government securities and shares shall be entered. A series of consecutive numbers for the year being printed both on the receipts and on their counterfoils (Form No. 4).

(5) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils (Form No. 5).

(6) Account current with each separate estate showing "detailed debit and credit items and every transaction whether in cash, Government securities or shares" (Form No. 6).

(7) Account current headed "creditors' balances account" showing all unpaid dividends set apart for creditors whose claims are admitted to be balanced half-yearly (Form No. 7).

(8) Claim registry book in which shall be registered all claims preferred against each estate (Form No. 8).

(9) Account current book with the Bank of Madras (Form No. 9).

(10) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly (Form No. 10).

(11) Bills Receivable book for entering accounts sale or drafts on accounts sale (Form No. 11).

(12) Register of remittances in which shall be noted all remittances made to the India Office, London (Form No. 12).

(13) Memorandum of all accounts filed in the High Court (Form No. 13).

(14) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realization of interest in each half-year (Form No. 14).

(15) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand prepared for each half-year under section 44 of Act II of 1874 (Form No. 15).

(16) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year under section 44 of Act II of 1874 (Form No. 16).

(17) Current Balance Investment Fund account.

(*N.B.*—This fund consists of portions of the balance standing to the Administrator-General's credit in the Bank of Madras which are, from time to time, invested in Government securities in accordance with Rule III).

(18) Audit Fund Account.

(*N.B.*—This fund consists of the interest paid on the sums forming the Current Balance Investment Fund and of a sum of Rs. 27,671, added to the Audit Fund under G.O., dated 19th July 1891, No. 1413, Judicial).

(19) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered.

(20) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto (Form No. 18).

(21) Letters of administration book containing names of estates with the dates of their grant (Form No. 19).

(22) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, the names and addresses of persons to whom letters are sent (Form No. 20).

(23) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters (Form No. 21).

*Rule II.*—Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

*Rule III.*—(1) All moneys coming into the hands of the Administrator-General, except those invested under Rule II and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.



(2) From the said current balance the Administrator-General may, at any time, withdraw any sum not being less in amount than Rs. 5,000 and add it by investment in Government securities to the Current Balance Investment Fund, provided that the Administrator-General shall not, at any time, by such investment, reduce the said current balance below Rs. 50,000.

*Rule IV.*—The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

*Rule V.*—Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

*Rule VI.*—Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe, or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

*Rule VII.*—All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

*Rule VIII.*—The accounts of the Administrator-General shall be audited half-yearly by the auditors appointed under Act II of 1874, and with the view of securing the timely preparation of the two schedules which are provided for by section 44 of the Act, the said accounts shall be closed twice in each year, viz., for the schedules which are required to be exhibited in court on or before the 1st April on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October on the 30th June next preceding that date.

*Rule IX.*—The following charges shall be met from the Audit Fund:—

(1) The expenses of audit.
(2) The cost of preparing and printing the schedules.
(3) The cost of the record books, account books, stationery and printing necessary for the Administrator-General's office.
(4) Postal charges incurred for official purposes.
(5) Law charges in cases where estates have no assets from which such charges can be met.

---

FORM No. 1.

INVENTORY of the Property and Credits of deceased.

| Description of property. | Date of receipt by Administrator-General. | How disposed of. | Amount realized. | | | Remarks. |
|---|---|---|---|---|---|---|
| | | | Rs. | A. | P. | |
| | | | | | | |

FORM No. 2.

| Letters of administration when granted and by whom obtained. | Name of profession and late residence of the deceased. | Government securities. | Cash. | | | When credited. | | Personal effects. | When sold. | Amount realized. | | | When credited. | | Landed property. | When sold. | Amount realized. | | | When credited. | | Trinkets, &c., reserved for the relatives. | | | | When credited, date and page of cash book. | Assets other than personal effects, landed property and trinkets. | Relatives and next-of-kin with their address. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | Date. | Page of cash book. | | | RS. | A. | P. | Date. | Page of cash book. | | | RS. | A. | P. | Date. | Page of cash book. | Details. | Date of delivery. | To whom delivered. | Receipt. | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



FORM No. 3.

*Dr.* General Cash Account of the Administrator-General for the month of 18 . *Cr*

| Date of receipts. | Particulars of amounts received. | Shares. | Government promissory-notes. | Cash. | | | Date of payments. | Particulars of payments. | Shares. | Government promissory-notes. | Cash. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | RS. | A. | P. | | | | | RS. | A. | P. |
| | | | | | | | | | | | | | |

FORM No. 4.

No. 494.

Madras, 189 .

Estate of

Received from

Rs.

being

Rs.

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 494. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the sum of Rupees

Annas and Pies

being

Rs.

*Administrator-General.*

FORM No. 5.

No. 493.

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 493. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Administrator-General.*

FORM No. 6.

*Dr.* Cash Account of Estate of with the Administrator-General. *Cr.*

| Date of Receipt. | — | Bank or other shares. | Government securities. | Cash. RS. | A. | P. | Date of payment. | — | Bank or other shares. | Government securities. | Cash. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 7.

*Dr.* Cash Account of "Creditors' Payable Account" with the Administrator-General. *Cr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | To estate of A. B. Amount returned for C. D., creditor. | | | | | | | | | | | | |

FORM No. 8.

Estate.

| No. | Date. | Claimants. | Amount of claim. RS. | A. | P. | RS. | A. | P. | Amount allowed. RS. | A. | P. | Paid in full or in part. | Amount paid. RS. | A. | P. | When paid. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | |

FORM No. 9.

*Cr.* Bank of Madras. *Dr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |



FORM No. 10.

*Dr.* Administrator-General's Commission Account for the month of *Cr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 11.

Administrator-General's Bills Receivable.

| Number. | When received. | Estate. | Date of bill or account sale. | From whom received. | By whom drawn. | On whom drawn. | In whose favour. | When due. | Amount. RS. | A. | P. | When realized. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |

FORM No. 12.

| Date. | Name of estate. | Amount paid. RS. | A. | P. | Rate of exchange. | Amount in £. | s. | d. | At what date payable after receipt at the India Office. | Name of Agent by whom the amount is payable. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Twenty-one days' sight. | The Official Agent to the Administrator-General, India Office, London. |

FORM No. 13.

MEMORANDUM of Accounts filed in the High Court by the Administrator-General of Madras.

| Date of filing. | Estates. | Particulars of the last credit item. Date. | Amount. RS. | A. | P. | Particulars of the last debit item. Date. | Amount. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

FORM No. 14.

Estate of Securities Register.

| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

FORM No. 15.

SCHEDULE of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each in his charge and the balances during the period of six months ending . Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Balance on | | | | Receipts up to | | | Total. | | | | Payments from to | | | Balance on | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | |
| | | | | To credit. | To debit. | | | | | | To credit. | To debit. | | | | | | To credit. | To debit. |
| | | RS. | | RS. A. P. | RS. A. P. | RS. | | RS. A. P. | RS. | | RS. A. P. | RS. A. P. | RS. | | RS. A. P | RS. | | RS. A. P. | RS. A. P. |
| | | | | | | | | | | | | | | | | | | | |

Form No. 16.

Schedule of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | | | Parties to whom paid. |
|---|---|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | | | |
| | | | Rs. | | Rs. | A. | P. | |

Form No. 17.

Register of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | | | Arrears. | | | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rs. | A. | P. | Rs. | A. | P. | | | | | | | | | | | | | |
| | | | | | | | | 1895 .. | | | | | | | | | | | | |
| | | | | | | | | 1896 .. | | | | | | | | | | | | |
| | | | | | | | | 1897 .. | | | | | | | | | | | | |
| | | | | | | | | 1898 .. | | | | | | | | | | | | |
| | | | | | | | | 1899 .. | | | | | | | | | | | | |

Form No. 18.

| Received | | | | Deposited | | | | | Deposited at the office. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. |



Form No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

Form No. 20.

Letters delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |
| | | |

Form No. 21.

Letters posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. | | |
|---|---|---|---|---|---|
| | | | Rs. | A. | P. |
| | | | | | |

Order—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraphs 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

*Chief Secretary.*

To the Accountant-General.
" Government Solicitor.
" Administrator-General.

Ed. A. Raitt.

# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Read.* *Encl.*

**G.O., 13th August 1895, No. 1691.**

**AUGUST.**

### Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.



GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper:—

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, Ootacamund, dated Madras, 10th July 1895.

With reference to G.O., dated 22nd April 1895, No. 827, Judicial, paragraph 6, I have the honour to state that, in my opinion, a reduction of Rs. 30,000 of the current balance could not be made without danger of a deficit occurring. On taking an account of the monthly balances from 1890 up to date, it appears that Rs. 14,000 is the lowest, Rs. 61,000 the average, and that the average monthly expenditure is nearly Rs. 43,000.

2. If I am required to pay Government the sum of Rs. 68,171-9-3 at the end of the year the deficiency might be met in the following methods:—

(*a*) (1) Sale of Rs. 26,000 Government paper which produces the surplus income after payment of the present audit charges.

(2) Pay Rs. 14,000 out of current balance.

(3) Pay balance by selling about Rs. 18,000 Government promissory-notes of the Audit Investment Fund. This would leave Rs. 50,000 to credit of that fund producing Rs. 1,750 a year sufficient to meet present charges, except auditor's fee, for which only about Rs. 360 a year would be left.

(*b*) If Government would be satisfied with Rs. 40,000 instead of Rs. 68,000, (1) sell Rs. 26,000 of Audit Fund which produces the surplus income not at present required for audit fund charges, and (2) pay Rs. 14,000 from current balance.

3. With reference to paragraphs 7 and 8, I have the honour to submit the rules for formal sanction with the amendments directed.

4. Under section 43, I would suggest that the scale of fees should be those laid down in the High Court Insolvency rules, viz., Rs. 2 per hour or part thereof, or as in Bengal and in Bombay—

(1) Fees for information on any single point in respect of which an advertisement has duly appeared, Re. 1.

(2) For search for information regarding estates which have been wound up, Rs. 4 per hour.

5. With reference to paragraph 9, I think rule X (old rules) should be omitted. It seems clear to me that sums set apart for creditors are not balances of estates which have been wound up already, and do not come within the reason of the rule requiring publication of balances. The object of publication is to enable unknown claimants to make enquiry. Next-of-kin are often misled by the publication of creditors balances, and creditors are not helped in any way.

ENCLOSURES.

*Rule* I.—The Administrator-General shall keep the following accounts and statements:—

(1) Inventory book or a list of property received as belonging to each estate at the time the Administrator-General takes charge thereof (Form No. 1).

(2) Asset book or list of the assets of each estate as the Administrator-General obtains information respecting them with date of realization thereof (Form No. 2).

(3) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate; to be balanced daily (Form No. 3).

(4) Receipt book in which all cash, Government securities and shares shall be entered. A series of consecutive numbers for the year being printed both on the receipts and on their counterfoils (Form No. 4).

(5) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils (Form No. 5).

(6) Account current with each separate estate showing "detailed debit and credit items and every transaction whether in cash, Government securities or shares" (Form No. 6).

(7) Account current headed "creditors' balances account" showing all unpaid dividends set apart for creditors whose claims are admitted to be balanced half-yearly (Form No. 7).

(8) Claim registry book in which shall be registered all claims preferred against each estate (Form No. 8).

(9) Account current book with the Bank of Madras (Form No. 9).

(10) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly (Form No. 10).

(11) Bills Receivable book for entering accounts sale or drafts on accounts sale (Form No. 11).

(12) Register of remittances in which shall be noted all remittances made to the India Office, London (Form No. 12).

(13) Memorandum of all accounts filed in the High Court (Form No. 13).

(14) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realization of interest in each half-year (Form No. 14).

(15) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand prepared for each half-year under section 44 of Act II of 1874 (Form No. 15).

(16) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year under section 44 of Act II of 1874 (Form No. 16).

(17) Current Balance Investment Fund account.

(*N.B.*—This fund consists of portions of the balance standing to the Administrator-General's credit in the Bank of Madras which are, from time to time, invested in Government securities in accordance with Rule III).

(18) Audit Fund Account.

(*N.B.*—This fund consists of the interest paid on the sums forming the Current Balance Investment Fund and of a sum of Rs. 27,671, added to the Audit Fund under G.O., dated 19th July 1891, No. 1413, Judicial).

(19) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered.

(20) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto (Form No. 18).

(21) Letters of administration book containing names of estates with the dates of their grant (Form No. 19).

(22) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, the names and addresses of persons to whom letters are sent (Form No. 20).

(23) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters (Form No. 21).

*Rule II.*—Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

*Rule III.*—(1) All moneys coming into the hands of the Administrator-General, except those invested under Rule II and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.



(2) From the said current balance the Administrator-General may, at any time, withdraw any sum not being less in amount than Rs. 5,000 and add it by investment in Government securities to the Current Balance Investment Fund, provided that the Administrator-General shall not, at any time, by such investment, reduce the said current balance below Rs. 50,000.

*Rule IV.*—The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

*Rule V.*—Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

*Rule VI.*—Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe, or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

*Rule VII.*—All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

*Rule VIII.*—The accounts of the Administrator-General shall be audited half-yearly by the auditors appointed under Act II of 1874, and with the view of securing the timely preparation of the two schedules which are provided for by section 44 of the Act, the said accounts shall be closed twice in each year, viz., for the schedules which are required to be exhibited in court on or before the 1st April on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October on the 30th June next preceding that date.

*Rule IX.*—The following charges shall be met from the Audit Fund:—

(1) The expenses of audit.
(2) The cost of preparing and printing the schedules.
(3) The cost of the record books, account books, stationery and printing necessary for the Administrator-General's office.
(4) Postal charges incurred for official purposes.
(5) Law charges in cases where estates have no assets from which such charges can be met.

---

FORM No. 1.

INVENTORY of the Property and Credits of deceased.

| Description of property. | Date of receipt by Administrator-General. | How disposed of. | Amount realized. | | | Remarks. |
|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | |
| | | | | | | |

FORM No. 2.

| Letters of administration when granted and by whom obtained. | Name of profession and late residence of the deceased. | Government securities. | Cash. | | | When credited. | | Personal effects. | When sold. | Amount realized. | | | When sold. | Landed property. | When credited. | | Amount realized. | | | When credited, date and page of cash book. | Trinkets, &c., reserved for the relatives. | | | | Assets other than personal effects, landed property and trinkets. | Relatives and next-of-kin with their address. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Rs. | A. | P. | Date. | Page of cash book. | | | Rs. | A. | P. | | | Date. | Page of cash book. | Rs. | A. | P. | | Details. | Date of delivery. | To whom delivered. | Receipt. | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM No. 3.

*Dr.* General Cash Account of the Administrator-General for the month of 18 . *Cr*

| Date of receipts. | Particulars of amounts received. | Shares. | Government promissory-notes. | Cash. | | | Date of payments. | Particulars of payments. | Shares. | Government promissory-notes. | Cash. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Rs. | A. | P. | | | | | Rs. | A. | P. |
| | | | | | | | | | | | | | |

FORM No. 4.

No. 494.

Madras, 189 .

Estate of

Received from

Rs.

being

Rs.

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 494. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the sum of Rupees

Annas and Pies

being

Rs.

*Administrator-General.*

FORM No. 5.

No. 493.

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 493.

Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Administrator-General.*

FORM No. 6.

*Dr.* Cash Account of Estate of with the Administrator-General. *Cr.*

| Date of Receipt. | — | Bank or other shares. | Government securities. | Cash. RS. A. P. | Date of payment. | — | Bank or other shares. | Government securities. | Cash. RS. A. P. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

FORM No. 7.

*Dr.* Cash Account of "Creditors' Payable Account" with the Administrator-General. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | To estate of A. B. Amount returned for C. D., creditor. | | | | | | | | |

FORM No. 8.

Estate.

| No. | Date. | Claimants. | Amount of claim. RS. A. P. | RS. A. P. | Amount allowed. RS. A. P. | Paid in full or in part. | Amount paid. RS. A. P. | When paid. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

FORM No. 9.

*Cr.* Bank of Madras. *Dr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |



FORM No. 10.

*Dr.* Administrator-General's Commission Account for the month of *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

FORM No. 11.

Administrator-General's Bills Receivable.

| Number. | When received. | Estate. | Date of bill or account sale. | From whom received. | By whom drawn. | On whom drawn. | In whose favour. | When due. | Amount. RS. A. P. | When realized. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |

FORM No. 12.

| Date. | Name of estate. | Amount paid. RS. A. P. | Rate of exchange. | Amount in £. s. d. | At what date payable after receipt at the India Office. | Name of Agent by whom the amount is payable. |
|---|---|---|---|---|---|---|
| | | | | | Twenty-one days' sight. | The Official Agent to the Administrator-General, India Office, London. |

FORM No. 13.

MEMORANDUM of Accounts filed in the High Court by the Administrator-General of Madras.

| Date of filing. | Estates. | Particulars of the last credit item. Date. | Amount. RS. A. P. | Particulars of the last debit item. Date. | Amount. RS. A. P. |
|---|---|---|---|---|---|
| | | | | | |

FORM No. 14.

Estate of Securities Register.

| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

FORM No. 15.

SCHEDULE of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each in his charge and the balances during the period of six months ending . Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Balance on | | | | Receipts up to | | | Total. | | | | Payments from to | | | Balance on | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | |
| | | | | To credit. | To debit. | | | | | | To credit. | To debit. | | | | | | To credit. | To debit. |
| | | RS. | | RS. A. P. | RS. A. P. | RS. | | RS. A. P. | RS. | | RS. A. P. | RS. A. P. | RS. | | RS. A. P. | RS. | | RS. A. P. | RS. A. P. |
| | | | | | | | | | | | | | | | | | | | |

FORM No. 16.

SCHEDULE of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | | | Parties to whom paid. |
|---|---|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | | | |
| | | | RS. | | RS. | A. | P. | |
| | | | | | | | | |

FORM No. 17.

REGISTER of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | | | Arrears. | | | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | RS. | A. | P. | RS. | A. | P. | | | | | | | | | | | | | |
| | | | | | | | | 1895 .. | | | | | | | | | | | | |
| | | | | | | | | 1896 .. | | | | | | | | | | | | |
| | | | | | | | | 1897 .. | | | | | | | | | | | | |
| | | | | | | | | 1898 .. | | | | | | | | | | | | |
| | | | | | | | | 1899 .. | | | | | | | | | | | | |

FORM No. 18.

| Received | | | | | Deposited | | | Deposited at the office. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. |
| | | | | | | | | | | | | | |



FORM No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

FORM No. 20.

LETTERS delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |
| | | |

FORM No. 21.

LETTERS posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. | | |
|---|---|---|---|---|---|
| | | | RS. | A. | P. |
| | | | | | |

ORDER—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraphs 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

J. F. PRICE,
*Chief Secretary.*

To the Accountant-General.
" Government Solicitor,
" Administrator-General.

Erd. A. Raitt.

# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Recd.* *Encl.*

**G.O., 13th August 1895, No. 1691.**

**AUGUST.**

### Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.



GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper:—

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, Ootacamund, dated Madras, 10th July 1895.

With reference to G.O., dated 22nd April 1895, No. 827, Judicial, paragraph 6, I have the honour to state that, in my opinion, a reduction of Rs. 30,000 of the current balance could not be made without danger of a deficit occurring. On taking an account of the monthly balances from 1890 up to date, it appears that Rs. 14,000 is the lowest, Rs. 61,000 the average, and that the average monthly expenditure is nearly Rs. 43,000.

2. If I am required to pay Government the sum of Rs. 68,171-9-3 at the end of the year the deficiency might be met in the following methods:—

(*a*) (1) Sale of Rs. 26,000 Government paper which produces the surplus income after payment of the present audit charges.

(2) Pay Rs. 14,000 out of current balance.

(3) Pay balance by selling about Rs. 18,000 Government promissory-notes of the Audit Investment Fund. This would leave Rs. 50,000 to credit of that fund producing Rs. 1,750 a year sufficient to meet present charges, except auditor's fee, for which only about Rs. 360 a year would be left.

(*b*) If Government would be satisfied with Rs. 40,000 instead of Rs. 68,000, (1) sell Rs. 26,000 of Audit Fund which produces the surplus income not at present required for audit fund charges, and (2) pay Rs. 14,000 from current balance.

3. With reference to paragraphs 7 and 8, I have the honour to submit the rules for formal sanction with the amendments directed.

4. Under section 43, I would suggest that the scale of fees should be those laid down in the High Court Insolvency rules, viz., Rs. 2 per hour or part thereof, or as in Bengal and in Bombay—

(1) Fees for information on any single point in respect of which an advertisement has duly appeared, Re. 1.

(2) For search for information regarding estates which have been wound up, Rs. 4 per hour.

5. With reference to paragraph 9, I think rule X (old rules) should be omitted. It seems clear to me that sums set apart for creditors are not balances of estates which have been wound up already, and do not come within the reason of the rule requiring publication of balances. The object of publication is to enable unknown claimants to make enquiry. Next-of-kin are often misled by the publication of creditors balances, and creditors are not helped in any way.

—

Enclosures.

*Rule* I.—The Administrator-General shall keep the following accounts and statements:—

(1) Inventory book or a list of property received as belonging to each estate at the time the Administrator-General takes charge thereof (Form No. 1).

(2) Asset book or list of the assets of each estate as the Administrator-General obtains information respecting them with date of realization thereof (Form No. 2).

(3) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate; to be balanced daily (Form No. 3).

(4) Receipt book in which all cash, Government securities and shares shall be entered. A series of consecutive numbers for the year being printed both on the receipts and on their counterfoils (Form No. 4).

(5) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils (Form No. 5).

(6) Account current with each separate estate showing "detailed debit and credit items and every transaction whether in cash, Government securities or shares" (Form No. 6).

(7) Account current headed "creditors' balances account" showing all unpaid dividends set apart for creditors whose claims are admitted to be balanced half-yearly (Form No. 7).

(8) Claim registry book in which shall be registered all claims preferred against each estate (Form No. 8).

(9) Account current book with the Bank of Madras (Form No. 9).

(10) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly (Form No. 10).

(11) Bills Receivable book for entering accounts sale or drafts on accounts sale (Form No. 11).

(12) Register of remittances in which shall be noted all remittances made to the India Office, London (Form No. 12).

(13) Memorandum of all accounts filed in the High Court (Form No. 13).

(14) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realization of interest in each half-year (Form No. 14).

(15) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand prepared for each half-year under section 44 of Act II of 1874 (Form No. 15).

(16) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year under section 44 of Act II of 1874 (Form No. 16).

(17) Current Balance Investment Fund account.

(*N.B.*—This fund consists of portions of the balance standing to the Administrator-General's credit in the Bank of Madras which are, from time to time, invested in Government securities in accordance with Rule III).

(18) Audit Fund Account.

(*N.B.*—This fund consists of the interest paid on the sums forming the Current Balance Investment Fund and of a sum of Rs. 27,671, added to the Audit Fund under G.O., dated 19th July 1891, No. 1413, Judicial).

(19) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered.

(20) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto (Form No. 18).

(21) Letters of administration book containing names of estates with the dates of their grant (Form No. 19).

(22) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, the names and addresses of persons to whom letters are sent (Form No. 20).

(23) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters (Form No. 21).

*Rule II.*—Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

*Rule III.*—(1) All moneys coming into the hands of the Administrator-General, except those invested under Rule II and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.



(2) From the said current balance the Administrator-General may, at any time, withdraw any sum not being less in amount than Rs. 5,000 and add it by investment in Government securities to the Current Balance Investment Fund, provided that the Administrator-General shall not, at any time, by such investment, reduce the said current balance below Rs. 50,000.

*Rule IV.*—The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

*Rule V.*—Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

*Rule VI.*—Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe, or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

*Rule VII.*—All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

*Rule VIII.*—The accounts of the Administrator-General shall be audited half-yearly by the auditors appointed under Act II of 1874, and with the view of securing the timely preparation of the two schedules which are provided for by section 44 of the Act, the said accounts shall be closed twice in each year, viz., for the schedules which are required to be exhibited in court on or before the 1st April on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October on the 30th June next preceding that date.

*Rule IX.*—The following charges shall be met from the Audit Fund:—

(1) The expenses of audit.
(2) The cost of preparing and printing the schedules.
(3) The cost of the record books, account books, stationery and printing necessary for the Administrator-General's office.
(4) Postal charges incurred for official purposes.
(5) Law charges in cases where estates have no assets from which such charges can be met.

---

FORM No. 1.

INVENTORY of the Property and Credits of deceased.

| Description of property. | Date of receipt by Administrator-General. | How disposed of. | Amount realized. | | | Remarks. |
|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

FORM No. 2.

| Letters of administration when granted and by whom obtained. | Name of profession and late residence of the deceased. | Government securities. | Cash. Rs. | Cash. A. | Cash. P. | When credited. Date. | When credited. Page of cash book. | Personal effects. | When sold. | Amount realized. Rs. | Amount realized. A. | Amount realized. P. | When sold. | Landed property. | When credited. Date. | When credited. Page of cash book. | Amount realized. Rs. | Amount realized. A. | Amount realized. P. | When credited, date and page of cash book. | Trinkets, &c., reserved for the relatives. Details. | Trinkets, &c., reserved for the relatives. Date of delivery. | Trinkets, &c., reserved for the relatives. To whom delivered. | Trinkets, &c., reserved for the relatives. Receipt. | Assets other than personal effects, landed property and trinkets. | Relatives and next-of-kin with their address. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | | | | | | | | | |



FORM No. 3.

*Dr.* General Cash Account of the Administrator-General for the month of 18 . *Cr*

| Date of receipts. | Particulars of amounts received. | Shares. | Government promissory-notes. | Cash. Rs. | Cash. A. | Cash. P. | Date of payments. | Particulars of payments. | Shares. | Government promissory-notes. | Cash. Rs. | Cash. A. | Cash. P. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 4.

No. 494.

Madras, 189 .

Estate of

Received from

Rs.

being

Rs.

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 494. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the sum of Rupees

Annas and Pies

being

Rs.

*Administrator-General.*

FORM No. 5.

No. 493.

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 493. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Administrator-General.*

## Form No. 6.

*Dr.* Cash Account of Estate of with the Administrator-General. *Cr.*

| Date of Receipt. | — | Bank or other shares. | Government securities. | Cash. | | | Date of payment. | — | Bank or other shares. | Government securities. | Cash. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | RS. | A. | P. | | | | | RS. | A. | P. |

## Form No. 7.

*Dr.* Cash Account of "Creditors' Payable Account" with the Administrator-General. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | To estate of A. B. Amount returned for C. D., creditor. | | | | | | | | |

## Form No. 8.

Estate.

| No. | Date. | Claimants. | Amount of claim. | | | | | | Amount allowed. | | | Paid in full or in part. | Amount paid. | | | When paid. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | | RS. | A. | P. | | |

## Form No. 9.

*Cr.* Bank of Madras. *Dr.*



## Form No. 10.

*Dr.* Administrator-General's Commission Account for the month of *Cr.*

## Form No. 11.

Administrator-General's Bills Receivable.

| Number. | When received. | Estate. | Date of bill or account sale. | From whom received. | By whom drawn. | On whom drawn. | In whose favour. | When due. | Amount. | | | When realized. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | RS. | A. | P. | |

## Form No. 12.

| Date. | Name of estate. | Amount paid. | | | Rate of exchange. | Amount in | | | At what date payable after receipt at the India Office. | Name of Agent by whom the amount is payable. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | RS. | A. | P. | | £. | *s.* | *d.* | Twenty-one days' sight. | The Official Agent to the Administrator-General, India Office, London. |

## Form No. 13.

Memorandum of Accounts filed in the High Court by the Administrator-General of Madras.

| Date of filing. | Estates. | Particulars of the last credit item. | | | | Particulars of the last debit item. | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Date. | Amount. | | | Date. | Amount. | | |
| | | | RS. | A. | P. | | RS. | A. | P. |

FORM No. 14.

Estate of Securities Register.

| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

FORM No. 15.

SCHEDULE of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each in his charge and the balances during the period of six months ending . Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Balance on | | | | | Receipts up to | | | Total. | | | | Payments from to | | | Balance on | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | |
| | | | | To credit. | | | | | | | | To credit. | To debit. | | | | | | To credit. | | To debit. | |
| | | RS. | | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | A. P. |
| | | | | | | | | | | | | | | | | | | | | | | |

Form No. 16.

Schedule of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | | | Parties to whom paid. |
|---|---|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | | | |
| | | | Rs. | | Rs. | A. | P. | |
| | | | | | | | | |

Form No. 17.

Register of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | | | Arrears. | | | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rs. | A. | P. | Rs. | A. | P. | | | | | | | | | | | | | |
| | | | | | | | | 1895 .. | | | | | | | | | | | | |
| | | | | | | | | 1896 .. | | | | | | | | | | | | |
| | | | | | | | | 1897 .. | | | | | | | | | | | | |
| | | | | | | | | 1898 .. | | | | | | | | | | | | |
| | | | | | | | | 1899 .. | | | | | | | | | | | | |

Form No. 18.

| Received | | | | Deposited | | | | | | | | Deposited at the office. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. | |



Form No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

Form No. 20.

Letters delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |
| | | |

Form No. 21.

Letters posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. | | |
|---|---|---|---|---|---|
| | | | Rs. | A. | P. |
| | | | | | |

Order—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraphs 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

*Chief Secretary.*

To the Accountant-General.
" Government Solicitor.
" Advocate-General
Ed. A. Raitt.

Form No. 16.

Schedule of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | | | Parties to whom paid. |
|---|---|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | | | |
| | | | Rs. | | Rs. | A. | P. | |
| | | | | | | | | |

Form No. 17.

Register of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | | | Arrears. | | | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rs. | A. | P. | Rs. | A. | P. | | | | | | | | | | | | | |
| | | | | | | | | 1895 .. | | | | | | | | | | | | |
| | | | | | | | | 1896 .. | | | | | | | | | | | | |
| | | | | | | | | 1897 .. | | | | | | | | | | | | |
| | | | | | | | | 1898 .. | | | | | | | | | | | | |
| | | | | | | | | 1899 .. | | | | | | | | | | | | |

Form No. 18.

| Received | | | | Deposited | | | | | | | Deposited at the office. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. |
| | | | | | | | | | | | | | |



Form No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

Form No. 20.

Letters delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |
| | | |

Form No. 21.

Letters posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. | | |
|---|---|---|---|---|---|
| | | | Rs. | A. | P. |
| | | | | | |

Order—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraphs 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

*Chief Secretary.*

To the Accountant-General.
" Government Solicitor.
" advocate-General
Evd. A. Raitt.

Govt. of {1895} Madras.

JUDICIAL.

*Issued*

*Recd.* *Encl.*

G.O., 13th August 1895, No. 1691.

AUGUST.

**Administrator-General's Rules.**

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.

Govt. of {1895} Madras.

JUDICIAL.

*Issued*

*Recd.* *Encl.*

G.O., 13th August 1895, No. 1691.

AUGUST.

**Administrator-General's Rules.**

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.

# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Recd.* *Encl.*

**G.O., 13th August 1895, No. 1691.**

**AUGUST.**

### Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.



FORM No. 15.

SCHEDULE of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each charge and the balances during the period of six months ending . Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Balance on | | | | Receipts up to | | | | Total. | | | | Payments from | | | | Balance on | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Cash. | | Bank or other stock, &c., not being Government securities. | Government securities. | Cash. | | Bank or other stock, &c., not being Government securities. | Government securities. | Cash. | | Bank or other stock, &c., not being Government securities. | Government securities. | Cash. | | Bank or other stock, &c., not being Government securities. | Government securities. | Cash. | | Bank or other stock, &c., not being Government securities. | Government securities. |
| | | To credit. | To debit. | | | To credit. | To debit. | | | To credit. | To debit. | | | To credit. | To debit. | | | To credit. | To debit. | | |
| | | Rs. A. P. | Rs. A. P. | Rs. | Rs. | Rs. A. P. | Rs. A. P. | Rs. | Rs. | Rs. A. P. | Rs. A. P. | Rs. | Rs. | Rs. A. P. | Rs. A. P. | Rs. | Rs. | Rs. A. P. | Rs. A. P. | Rs. | Rs. |

FORM No. 16.

SCHEDULE of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | | | Parties to whom paid. |
|---|---|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | | | |
| | | | RS. | | RS. | A. | P. | |
| | | | | | | | | |

FORM No. 17.

REGISTER of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | | | Arrears. | | | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | RS. | A. | P. | RS. | A. | P. | | | | | | | | | | | | | |
| | | | | | | | | 1895 .. | | | | | | | | | | | | |
| | | | | | | | | 1896 .. | | | | | | | | | | | | |
| | | | | | | | | 1897 .. | | | | | | | | | | | | |
| | | | | | | | | 1898 .. | | | | | | | | | | | | |
| | | | | | | | | 1899 .. | | | | | | | | | | | | |

FORM No. 18.

| Received | | | | Deposited | | | | | | Deposited at the office. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. |
| | | | | | | | | | | | | | |



FORM No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

FORM No. 20.

LETTERS delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |
| | | |

FORM No. 21.

LETTERS posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. | | |
|---|---|---|---|---|---|
| | | | RS. | A. | P. |
| | | | | | |

ORDER—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraphs 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

J. F. PRICE,
*Chief Secretary.*

To the Accountant-General.
" Government Solicitor.
" Administrator-General.

Exd. A. Raitt.

Govt. of {1895} Madras.

JUDICIAL.

*Issued*

*Read.* *Encl.*

G.O., 13th August 1895, No. 1691.

AUGUST.

## Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.



FORM No. 14.

Securities Register.

Estate of

| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Read.* *Encl.*

**G.O., 13th August 1895, No. 1691.**

**AUGUST.**

### Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.



GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper:—

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, Ootacamund, dated Madras, 10th July 1895.

With reference to G.O., dated 22nd April 1895, No. 827, Judicial, paragraph 6, I have the honour to state that, in my opinion, a reduction of Rs. 30,000 of the current balance could not be made without danger of a deficit occurring. On taking an account of the monthly balances from 1890 up to date, it appears that Rs. 14,000 is the lowest, Rs. 61,000 the average, and that the average monthly expenditure is nearly Rs. 43,000.

2. If I am required to pay Government the sum of Rs. 68,171-9-3 at the end of the year the deficiency might be met in the following methods:—

(*a*) (1) Sale of Rs. 26,000 Government paper which produces the surplus income after payment of the present audit charges.

(2) Pay Rs. 14,000 out of current balance.

(3) Pay balance by selling about Rs. 18,000 Government promissory-notes of the Audit Investment Fund. This would leave Rs. 50,000 to credit of that fund producing Rs. 1,750 a year sufficient to meet present charges, except auditor's fee, for which only about Rs. 360 a year would be left.

(*b*) If Government would be satisfied with Rs. 40,000 instead of Rs. 68,000, (1) sell Rs. 26,000 of Audit Fund which produces the surplus income not at present required for audit fund charges, and (2) pay Rs. 14,000 from current balance.

3. With reference to paragraphs 7 and 8, I have the honour to submit the rules for formal sanction with the amendments directed.

4. Under section 43, I would suggest that the scale of fees should be those laid down in the High Court Insolvency rules, viz., Rs. 2 per hour or part thereof, or as in Bengal and in Bombay—

(1) Fees for information on any single point in respect of which an advertisement has duly appeared, Re. 1.

(2) For search for information regarding estates which have been wound up, Rs. 4 per hour.

5. With reference to paragraph 9, I think rule X (old rules) should be omitted. It seems clear to me that sums set apart for creditors are not balances of estates which have been wound up already, and do not come within the reason of the rule requiring publication of balances. The object of publication is to enable unknown claimants to make enquiry. Next-of-kin are often misled by the publication of creditors balances, and creditors are not helped in any way.

ENCLOSURES.

*Rule* I.—The Administrator-General shall keep the following accounts and statements:—

(1) Inventory book or a list of property received as belonging to each estate at the time the Administrator-General takes charge thereof (Form No. 1).

(2) Asset book or list of the assets of each estate as the Administrator-General obtains information respecting them with date of realization thereof (Form No. 2).

(3) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate; to be balanced daily (Form No. 3).

(4) Receipt book in which all cash, Government securities and shares shall be entered. A series of consecutive numbers for the year being printed both on the receipts and on their counterfoils (Form No. 4).

(5) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils (Form No. 5).

(6) Account current with each separate estate showing "detailed debit and credit items and every transaction whether in cash, Government securities or shares" (Form No. 6).

(7) Account current headed "creditors' balances account" showing all unpaid dividends set apart for creditors whose claims are admitted to be balanced half-yearly (Form No. 7).

(8) Claim registry book in which shall be registered all claims preferred against each estate (Form No. 8).

(9) Account current book with the Bank of Madras (Form No. 9).

(10) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly (Form No. 10).

(11) Bills Receivable book for entering accounts sale or drafts on accounts sale (Form No. 11).

(12) Register of remittances in which shall be noted all remittances made to the India Office, London (Form No. 12).

(13) Memorandum of all accounts filed in the High Court (Form No. 13).

(14) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realization of interest in each half-year (Form No. 14).

(15) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand prepared for each half-year under section 44 of Act II of 1874 (Form No. 15).

(16) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year under section 44 of Act II of 1874 (Form No. 16).

(17) Current Balance Investment Fund account.

(*N.B.*—This fund consists of portions of the balance standing to the Administrator-General's credit in the Bank of Madras which are, from time to time, invested in Government securities in accordance with Rule III).

(18) Audit Fund Account.

(*N.B.*—This fund consists of the interest paid on the sums forming the Current Balance Investment Fund and of a sum of Rs. 27,671, added to the Audit Fund under G.O., dated 19th July 1891, No. 1413, Judicial).

(19) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered.

(20) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto (Form No. 18).

(21) Letters of administration book containing names of estates with the dates of their grant (Form No. 19).

(22) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, the names and addresses of persons to whom letters are sent (Form No. 20).

(23) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters (Form No. 21).

*Rule II.*—Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

*Rule III.*—(1) All moneys coming into the hands of the Administrator-General, except those invested under Rule II and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.



(2) From the said current balance the Administrator-General may, at any time, withdraw any sum not being less in amount than Rs. 5,000 and add it by investment in Government securities to the Current Balance Investment Fund, provided that the Administrator-General shall not, at any time, by such investment, reduce the said current balance below Rs. 50,000.

*Rule IV.*—The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

*Rule V.*—Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

*Rule VI.*—Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe, or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

*Rule VII.*—All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

*Rule VIII.*—The accounts of the Administrator-General shall be audited half-yearly by the auditors appointed under Act II of 1874, and with the view of securing the timely preparation of the two schedules which are provided for by section 44 of the Act, the said accounts shall be closed twice in each year, viz., for the schedules which are required to be exhibited in court on or before the 1st April on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October on the 30th June next preceding that date.

*Rule IX.*—The following charges shall be met from the Audit Fund:—

(1) The expenses of audit.
(2) The cost of preparing and printing the schedules.
(3) The cost of the record books, account books, stationery and printing necessary for the Administrator-General's office.
(4) Postal charges incurred for official purposes.
(5) Law charges in cases where estates have no assets from which such charges can be met.

---

FORM No. 1.

INVENTORY of the Property and Credits of deceased.

| Description of property. | Date of receipt by Administrator-General. | How disposed of. | Amount realized. | | | Remarks. |
|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | |
| | | | | | | |

FORM No. 2.

| Letters of administration when granted and by whom obtained. | Name of profession and late residence of the deceased. | Government securities. | Cash. | | | When credited. | | Personal effects. | When sold. | Amount realized. | | | When credited. | | Landed property. | When sold. | Amount realized. | | | When credited. | | Trinkets, &c., reserved for the relatives. | | | Assets other than personal effects, landed property and trinkets. | Relatives and next-of-kin with their address. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Rs. | A. | P. | Date. | Page of cash book. | | | Rs. | A. | P. | Date. | Page of cash book. | | | Rs. | A. | P. | Date. | Page of cash book. | Details. | Date of delivery. | To whom delivered. | Receipt. | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |



FORM No. 3.

*Dr.* General Cash Account of the Administrator-General for the month of 18 . *Cr*

| Date of receipts. | Particulars of amounts received. | Shares. | Government promissory-notes. | Cash. | | | Date of payments. | Particulars of payments. | Shares. | Government promissory-notes. | Cash. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Rs. | A. | P. | | | | | Rs. | A. | P. |
| | | | | | | | | | | | | | |

FORM No. 4.

No. 494.

Madras, 189 .

Estate of

Received from

Rs.

being

Rs.

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 494. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the sum of Rupees

Annas and Pies

being

Rs.

*Administrator-General.*

FORM No. 5.

No. 493.

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 493.

Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Administrator-General.*

FORM No. 6.

*Dr.* Cash Account of Estate of with the Administrator-General. *Cr.*

| Date of Receipt. | — | Bank or other shares. | Government securities. | Cash. RS. | A. | P. | Date of payment. | — | Bank or other shares. | Government securities. | Cash. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 7.

*Dr.* Cash Account of "Creditors' Payable Account" with the Administrator-General. *Cr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | To estate of A. B. Amount returned for C. D., creditor. | | | | | | | | | | | | |

FORM No. 8.

Estate.

| No. | Date. | Claimants. | Amount of claim. RS. | A. | P. | Amount allowed. RS. | A. | P. | Paid in full or in part. | Amount paid. RS. | A. | P. | When paid. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |

FORM No. 9.

*Cr.* Bank of Madras. *Dr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |



FORM No. 10.

*Dr.* Administrator-General's Commission Account for the month of *Cr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 11.

Administrator-General's Bills Receivable.

| Number. | When received. | Estate. | Date of bill or account sale. | From whom received. | By whom drawn. | On whom drawn. | In whose favour. | When due. | Amount. RS. | A. | P. | When realized. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |

FORM No. 12.

| Date. | Name of estate. | Amount paid. RS. | A. | P. | Rate of exchange. | Amount in £. | s. | d. | At what date payable after receipt at the India Office. | Name of Agent by whom the amount is payable. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Twenty-one days' sight. | The Official Agent to the Administrator-General, India Office, London. |

FORM No. 13.

MEMORANDUM of Accounts filed in the High Court by the Administrator-General of Madras.

| Date of filing. | Estates. | Particulars of the last credit item. Date. | Amount. RS. | A. | P. | Particulars of the last debit item. Date. | Amount. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

FORM No. 14.

Securities Register.

Estate of

| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Recd.* *Encl.*

**G.O., 13th August 1895, No. 1691.**

**AUGUST.**

### Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.

FORM No. 14.

Estate of

Securities Register.

| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

Govt. of {1895} Madra...



FORM No. 15.

SCHEDULE of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each charge and the balances during the period of six months ending . Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Balance on | | | Receipts up to | | | Total. | | | Payments from to | | | Balance on | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Cash. | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | |
| | | To credit. | To debit. | | | | | | To credit. | To debit. | | | To credit. | | | To debit. | | | |
| | | Rs. A. P. | Rs. A. P. | Rs. | Rs. | Rs. A. P. | Rs. | Rs. | Rs. A. P. | Rs. A. P. | Rs. | Rs. | Rs. A. P. | Rs. | Rs. | Rs. A. P. | Rs. A. P. | Rs. | Rs. |
| | | | | | | | | | | | | | | | | | | | |

Form No. 16.

Schedule of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | Parties to whom paid. |
|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | |
| | | | Rs. | | Rs. A. P. | |

Form No. 17.

Register of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | | | Arrears. | | | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rs. | A. | P. | Rs. | A. | P. | | | | | | | | | | | | | |
| | | | | | | | | 1895 .. | | | | | | | | | | | | |
| | | | | | | | | 1896 .. | | | | | | | | | | | | |
| | | | | | | | | 1897 .. | | | | | | | | | | | | |
| | | | | | | | | 1898 .. | | | | | | | | | | | | |
| | | | | | | | | 1899 .. | | | | | | | | | | | | |

Form No. 18.

| Received | | | | | | Deposited | | | | | Deposited at the office. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. |



Form No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

Form No. 20.

Letters delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |

Form No. 21.

Letters posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. | | |
|---|---|---|---|---|---|
| | | | Rs. | A. | P. |
| | | | | | |

Order—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraphs 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

*Chief Secretary.*

To the Accountant-General.
" Government Solicitor.
" Administrator-General.

Exd. A. Raitt.

# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Read.* *Encl.*

**G.O., 13th August 1895, No. 1691.**

**AUGUST.**

### Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.



GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

Read—the following paper:—

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, Ootacamund, dated Madras, 10th July 1895.

With reference to G.O., dated 22nd April 1895, No. 827, Judicial, paragraph 6, I have the honour to state that, in my opinion, a reduction of Rs. 30,000 of the current balance could not be made without danger of a deficit occurring. On taking an account of the monthly balances from 1890 up to date, it appears that Rs. 14,000 is the lowest, Rs. 61,000 the average, and that the average monthly expenditure is nearly Rs. 43,000.

2. If I am required to pay Government the sum of Rs. 68,171-9-3 at the end of the year the deficiency might be met in the following methods:—

(*a*) (1) Sale of Rs. 26,000 Government paper which produces the surplus income after payment of the present audit charges.

(2) Pay Rs. 14,000 out of current balance.

(3) Pay balance by selling about Rs. 18,000 Government promissory-notes of the Audit Investment Fund. This would leave Rs. 50,000 to credit of that fund producing Rs. 1,750 a year sufficient to meet present charges, except auditor's fee, for which only about Rs. 360 a year would be left.

(*b*) If Government would be satisfied with Rs. 40,000 instead of Rs. 68,000, (1) sell Rs. 26,000 of Audit Fund which produces the surplus income not at present required for audit fund charges, and (2) pay Rs. 14,000 from current balance.

3. With reference to paragraphs 7 and 8, I have the honour to submit the rules for formal sanction with the amendments directed.

4. Under section 43, I would suggest that the scale of fees should be those laid down in the High Court Insolvency rules, viz., Rs. 2 per hour or part thereof, or as in Bengal and in Bombay—

(1) Fees for information on any single point in respect of which an advertisement has duly appeared, Re. 1.

(2) For search for information regarding estates which have been wound up, Rs. 4 per hour.

5. With reference to paragraph 9, I think rule X (old rules) should be omitted. It seems clear to me that sums set apart for creditors are not balances of estates which have been wound up already, and do not come within the reason of the rule requiring publication of balances. The object of publication is to enable unknown claimants to make enquiry. Next-of-kin are often misled by the publication of creditors balances, and creditors are not helped in any way.

—

Enclosures.

*Rule* I.—The Administrator-General shall keep the following accounts and statements:—

(1) Inventory book or a list of property received as belonging to each estate at the time the Administrator-General takes charge thereof (Form No. 1).

(2) Asset book or list of the assets of each estate as the Administrator-General obtains information respecting them with date of realization thereof (Form No. 2).

(3) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate; to be balanced daily (Form No. 3).

(4) Receipt book in which all cash, Government securities and shares shall be entered. A series of consecutive numbers for the year being printed both on the receipts and on their counterfoils (Form No. 4).

(5) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils (Form No. 5).

(6) Account current with each separate estate showing "detailed debit and credit items and every transaction whether in cash, Government securities or shares" (Form No. 6).

(7) Account current headed "creditors' balances account" showing all unpaid dividends set apart for creditors whose claims are admitted to be balanced half-yearly (Form No. 7).

(8) Claim registry book in which shall be registered all claims preferred against each estate (Form No. 8).

(9) Account current book with the Bank of Madras (Form No. 9).

(10) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly (Form No. 10).

(11) Bills Receivable book for entering accounts sale or drafts on accounts sale (Form No. 11).

(12) Register of remittances in which shall be noted all remittances made to the India Office, London (Form No. 12).

(13) Memorandum of all accounts filed in the High Court (Form No. 13).

(14) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realization of interest in each half-year (Form No. 14).

(15) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand prepared for each half-year under section 44 of Act II of 1874 (Form No. 15).

(16) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year under section 44 of Act II of 1874 (Form No. 16).

(17) Current Balance Investment Fund account.

(*N.B.*—This fund consists of portions of the balance standing to the Administrator-General's credit in the Bank of Madras which are, from time to time, invested in Government securities in accordance with Rule III).

(18) Audit Fund Account.

(*N.B.*—This fund consists of the interest paid on the sums forming the Current Balance Investment Fund and of a sum of Rs. 27,671, added to the Audit Fund under G.O., dated 19th July 1891, No. 1413, Judicial).

(19) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered.

(20) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto (Form No. 18).

(21) Letters of administration book containing names of estates with the dates of their grant (Form No. 19).

(22) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, the names and addresses of persons to whom letters are sent (Form No. 20).

(23) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters (Form No. 21).

*Rule II.*—Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

*Rule III.*—(1) All moneys coming into the hands of the Administrator-General, except those invested under Rule II and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.



(2) From the said current balance the Administrator-General may, at any time, withdraw any sum not being less in amount than Rs. 5,000 and add it by investment in Government securities to the Current Balance Investment Fund, provided that the Administrator-General shall not, at any time, by such investment, reduce the said current balance below Rs. 50,000.

*Rule IV.*—The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

*Rule V.*—Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

*Rule VI.*—Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe, or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

*Rule VII.*—All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

*Rule VIII.*—The accounts of the Administrator-General shall be audited half-yearly by the auditors appointed under Act II of 1874, and with the view of securing the timely preparation of the two schedules which are provided for by section 44 of the Act, the said accounts shall be closed twice in each year, viz., for the schedules which are required to be exhibited in court on or before the 1st April on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October on the 30th June next preceding that date.

*Rule IX.*—The following charges shall be met from the Audit Fund:—

(1) The expenses of audit.
(2) The cost of preparing and printing the schedules.
(3) The cost of the record books, account books, stationery and printing necessary for the Administrator-General's office.
(4) Postal charges incurred for official purposes.
(5) Law charges in cases where estates have no assets from which such charges can be met.

---

FORM No. 1.

INVENTORY of the Property and Credits of deceased.

| Description of property. | Date of receipt by Administrator-General. | How disposed of. | Amount realized. | | | Remarks. |
|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

FORM No. 2.

| Letters of administration when granted and by whom obtained. | Name of profession and late residence of the deceased. | Government securities. | Cash. | | | When credited. | | Personal effects. | When sold. | Amount realized. | | | When credited, date and page of cash book. | Trinkets, &c., reserved for the relatives. | | | | Assets other than personal effects, landed property and trinkets. | Relatives and next-of-kin with their address. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Rs. | A. | P. | Date. | Page of cash book. | | | Rs. | A. | P. | | Details. | Date of delivery. | To whom delivered. | Receipt. | | |
| | | | | | | | | | | | | | | | | | | | |



FORM No. 3.

*Dr.* General Cash Account of the Administrator-General for the month of 18 . *Cr*

| Date of receipts. | Particulars of amounts received. | Shares. | Government promissory-notes. | Cash. | | | Date of payments. | Particulars of payments. | Shares. | Government promissory-notes. | Cash. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Rs. | A. | P. | | | | | Rs. | A. | P. |
| | | | | | | | | | | | | | |

FORM No. 4.

No. 494.

Madras, 189 .

Estate of

Received from

Rs.

being

Rs.

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 494. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the sum of Rupees

Annas and Pies

being

Rs.

*Administrator-General.*

FORM No. 5.

No. 493.

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 493. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Administrator-General.*

FORM No. 6.

*Dr.* Cash Account of Estate of with the Administrator-General. *Cr.*

| Date of Receipt. | — | Bank or other shares. | Government securities. | Cash. | | | Date of payment. | — | Bank or other shares. | Government securities. | Cash. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | RS. | A. | P. | | | | | RS. | A. | P. |
| | | | | | | | | | | | | | |

FORM No. 7.

*Dr.* Cash Account of "Creditors' Payable Account" with the Administrator-General. *Cr.*

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | To estate of A. B. Amount returned for C. D., creditor. | | | | | | | | | |

FORM No. 8.

Estate.

| No. | Date. | Claimants. | Amount of claim. | | | Amount allowed. | | | Paid in full or in part. | Amount paid. | | | When paid. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | RS. | A. | P. | | RS. | A. | P. | | |
| | | | | | | | | | | | | | | |

FORM No. 9.

*Cr.* Bank of Madras. *Dr.*

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |



FORM No. 10.

*Dr.* Administrator-General's Commission Account for the month of *Cr.*

| | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | | | | | | | |

FORM No. 11.

Administrator-General's Bills Receivable.

| Number. | When received. | Estate. | Date of bill or account sale. | From whom received. | By whom drawn. | On whom drawn. | In whose favour. | When due. | Amount. | | | When realized. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | RS. | A. | P. | |
| | | | | | | | | | | | | |

FORM No. 12.

| Date. | Name of estate. | Amount paid. | | | Rate of exchange. | Amount in | | | At what date payable after receipt at the India Office. | Name of Agent by whom the amount is payable. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | RS. | A. | P. | | £. | s. | d. | Twenty-one days' sight. | The Official Agent to the Administrator-General, India Office, London. |
| | | | | | | | | | | |

FORM No. 13.

MEMORANDUM of Accounts filed in the High Court by the Administrator-General of Madras.

| Date of filing. | Estates. | Particulars of the last credit item. | | | | Particulars of the last debit item. | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Date. | Amount. | | | Date. | Amount. | | |
| | | | RS. | A. | P. | | RS. | A. | P. |
| | | | | | | | | | |

FORM No. 14.

Estate of Securities Register.

| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

FORM No. 15.

SCHEDULE of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each in his charge and the balances during the period of six months ending . Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Balance on | | | | | Receipts up to | | | | | | Total. | | | | | | Payments from to | | | | | | Balance on | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | |
| | | | | To credit. | | | | | | | | | | | To credit. | | | To debit. | | | | | | | | | To credit. | | | To debit. | | |
| | | RS. | | RS. | A. | P. | RS. | | RS. | A. | P. | | RS. | | RS. | A. | P. | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | A. | P. |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM No. 16.

SCHEDULE of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | | | Parties to whom paid. |
|---|---|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | | | |
| | | | RS. | | RS. | A. | P. | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

FORM No. 17.

REGISTER of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | | | Arrears. | | | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | RS. | A. | P. | RS. | A. | P. | | | | | | | | | | | | | |
| | | | | | | | | 1895 .. | | | | | | | | | | | | |
| | | | | | | | | 1896 .. | | | | | | | | | | | | |
| | | | | | | | | 1897 .. | | | | | | | | | | | | |
| | | | | | | | | 1898 .. | | | | | | | | | | | | |
| | | | | | | | | 1899 .. | | | | | | | | | | | | |

FORM No. 18.

| Received | | | | Deposited | | | | | | Deposited at the office. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. |
| | | | | | | | | | | | | | |



FORM No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

FORM No. 20.

LETTERS delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |
| | | |

FORM No. 21.

LETTERS posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. | | |
|---|---|---|---|---|---|
| | | | RS. | A. | P. |
| | | | | | |
| | | | | | |

ORDER—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraphs 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

*Chief Secretary.*

To the Accountant-General.
" Government Solicitor.
" Administrator General

Ed. A. Raitt.

Govt. of {1895} Madras.

JUDICIAL.

*Issued*

*Recd.* *Encl.*

G.O., 13th August 1895, No. 1691.

AUGUST.

## Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.

Govt. of {1895} Madras.

JUDICIAL.

*Issued*

*Recd.* *Encl.*

G.O., 13th August 1895, No. 1691.

AUGUST.

Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.

# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Recd.* *Encl.*

**G.O., 13th August 1895, No. 1691.**

**AUGUST.**

### Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.



GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper:—

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, Ootacamund, dated Madras, 10th July 1895.

With reference to G.O., dated 22nd April 1895, No. 827, Judicial, paragraph 6, I have the honour to state that, in my opinion, a reduction of Rs. 30,000 of the current balance could not be made without danger of a deficit occurring. On taking an account of the monthly balances from 1890 up to date, it appears that Rs. 14,000 is the lowest, Rs. 61,000 the average, and that the average monthly expenditure is nearly Rs. 43,000.

2. If I am required to pay Government the sum of Rs. 68,171-9-3 at the end of the year the deficiency might be met in the following methods:—

(*a*) (1) Sale of Rs. 26,000 Government paper which produces the surplus income after payment of the present audit charges.

(2) Pay Rs. 14,000 out of current balance.

(3) Pay balance by selling about Rs. 18,000 Government promissory-notes of the Audit Investment Fund. This would leave Rs. 50,000 to credit of that fund producing Rs. 1,750 a year sufficient to meet present charges, except auditor's fee, for which only about Rs. 360 a year would be left.

(*b*) If Government would be satisfied with Rs. 40,000 instead of Rs. 68,000, (1) sell Rs. 26,000 of Audit Fund which produces the surplus income not at present required for audit fund charges, and (2) pay Rs. 14,000 from current balance.

3. With reference to paragraphs 7 and 8, I have the honour to submit the rules for formal sanction with the amendments directed.

4. Under section 43, I would suggest that the scale of fees should be those laid down in the High Court Insolvency rules, viz., Rs. 2 per hour or part thereof, or as in Bengal and in Bombay—

(1) Fees for information on any single point in respect of which an advertisement has duly appeared, Re. 1.

(2) For search for information regarding estates which have been wound up, Rs. 4 per hour.

5. With reference to paragraph 9, I think rule X (old rules) should be omitted. It seems clear to me that sums set apart for creditors are not balances of estates which have been wound up already, and do not come within the reason of the rule requiring publication of balances. The object of publication is to enable unknown claimants to make enquiry. Next-of-kin are often misled by the publication of creditors balances, and creditors are not helped in any way.

ENCLOSURES.

*Rule* I.—The Administrator-General shall keep the following accounts and statements:—

(1) Inventory book or a list of property received as belonging to each estate at the time the Administrator-General takes charge thereof (Form No. 1).

(2) Asset book or list of the assets of each estate as the Administrator-General obtains information respecting them with date of realization thereof (Form No. 2).

(3) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate; to be balanced daily (Form No. 3).

(4) Receipt book in which all cash, Government securities and shares shall be entered. A series of consecutive numbers for the year being printed both on the receipts and on their counterfoils (Form No. 4).

(5) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils (Form No. 5).

(6) Account current with each separate estate showing "detailed debit and credit items and every transaction whether in cash, Government securities or shares" (Form No. 6).

(7) Account current headed "creditors' balances account" showing all unpaid dividends set apart for creditors whose claims are admitted to be balanced half-yearly (Form No. 7).

(8) Claim registry book in which shall be registered all claims preferred against each estate (Form No. 8).

(9) Account current book with the Bank of Madras (Form No. 9).

(10) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly (Form No. 10).

(11) Bills Receivable book for entering accounts sale or drafts on accounts sale (Form No. 11).

(12) Register of remittances in which shall be noted all remittances made to the India Office, London (Form No. 12).

(13) Memorandum of all accounts filed in the High Court (Form No. 13).

(14) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realization of interest in each half-year (Form No. 14).

(15) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand prepared for each half-year under section 44 of Act II of 1874 (Form No. 15).

(16) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year under section 44 of Act II of 1874 (Form No. 16).

(17) Current Balance Investment Fund account.

(*N.B.*—This fund consists of portions of the balance standing to the Administrator-General's credit in the Bank of Madras which are, from time to time, invested in Government securities in accordance with Rule III).

(18) Audit Fund Account.

(*N.B.*—This fund consists of the interest paid on the sums forming the Current Balance Investment Fund and of a sum of Rs. 27,671, added to the Audit Fund under G.O., dated 19th July 1891, No. 1413, Judicial).

(19) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered.

(20) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto (Form No. 18).

(21) Letters of administration book containing names of estates with the dates of their grant (Form No. 19).

(22) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, the names and addresses of persons to whom letters are sent (Form No. 20).

(23) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters (Form No. 21).

*Rule II.*—Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

*Rule III.*—(1) All moneys coming into the hands of the Administrator-General, except those invested under Rule II and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.



(2) From the said current balance the Administrator-General may, at any time, withdraw any sum not being less in amount than Rs. 5,000 and add it by investment in Government securities to the Current Balance Investment Fund, provided that the Administrator-General shall not, at any time, by such investment, reduce the said current balance below Rs. 50,000.

*Rule IV.*—The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

*Rule V.*—Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

*Rule VI.*—Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe, or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

*Rule VII.*—All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

*Rule VIII.*—The accounts of the Administrator-General shall be audited half-yearly by the auditors appointed under Act II of 1874, and with the view of securing the timely preparation of the two schedules which are provided for by section 44 of the Act, the said accounts shall be closed twice in each year, viz., for the schedules which are required to be exhibited in court on or before the 1st April on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October on the 30th June next preceding that date.

*Rule IX.*—The following charges shall be met from the Audit Fund:—

(1) The expenses of audit.
(2) The cost of preparing and printing the schedules.
(3) The cost of the record books, account books, stationery and printing necessary for the Administrator-General's office.
(4) Postal charges incurred for official purposes.
(5) Law charges in cases where estates have no assets from which such charges can be met.

FORM No. 1.

INVENTORY of the Property and Credits of deceased.

| Description of property. | Date of receipt by Administrator-General. | How disposed of. | Amount realized. | | | Remarks. |
|---|---|---|---|---|---|---|
| | | | Rs. | A. | P. | |
| | | | | | | |

FORM No. 2.

| Letters of administration when granted and by whom obtained. | Name of profession and late residence of the deceased. | Government securities. | Cash. Rs. | Cash. A. | Cash. P. | When credited. Date. | When credited. Page of cash book. | Personal effects. When sold. | Amount realized. Rs. | Amount realized. A. | Amount realized. P. | When credited. Date. | When credited. Page of cash book. | Landed property. When sold. | Amount realized. Rs. | Amount realized. A. | Amount realized. P. | When credited, date and page of cash book. | Trinkets, &c., reserved for the relatives. Details. | Trinkets, &c., reserved for the relatives. Date of delivery. | Trinkets, &c., reserved for the relatives. To whom delivered. | Trinkets, &c., reserved for the relatives. Receipt. | Assets other than personal effects, landed property and trinkets. | Relatives and next-of-kin with their address. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | | | | | | | |



FORM No. 3.

*Dr.* General Cash Account of the Administrator-General for the month of 18 . *Cr*

| Date of receipts. | Particulars of amounts received. | Shares. | Government promissory-notes. | Cash. Rs. | Cash. A. | Cash. P. | Date of payments. | Particulars of payments. | Shares. | Government promissory-notes. | Cash. Rs. | Cash. A. | Cash. P. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 4.

No. 494.

Madras, 189 .

Estate of

Received from

Rs.

being

Rs.

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 494. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the sum of Rupees

Annas and Pies

being

Rs.

*Administrator-General.*

FORM No. 5.

No. 493.

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 493.

Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Administrator-General.*

FORM No. 6.

*Dr.* Cash Account of Estate of with the Administrator-General. *Cr.*

| Date of Receipt. | — | Bank or other shares. | Government securities. | Cash. | | | Date of payment. | — | Bank or other shares. | Government securities. | Cash. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | RS. | A. | P. | | | | | RS. | A. | P. |
| | | | | | | | | | | | | | |

FORM No. 7.

*Dr.* Cash Account of "Creditors' Payable Account" with the Administrator-General. *Cr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | To estate of A. B. Amount returned for C. D., creditor. | | | | | | | | | | | | |

FORM No. 8.

Estate.

| No. | Date. | Claimants. | Amount of claim. | | | | | | Amount allowed. | | | Paid in full or in part. | Amount paid. | | | When paid. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | RS. | A. | P. | RS. | A. | P. | | RS. | A. | P. | | |
| | | | | | | | | | | | | | | | | | |

FORM No. 9.

*Cr.* Bank of Madras. *Dr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |



FORM No. 10.

*Dr.* Administrator-General's Commission Account for the month of *Cr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 11.

Administrator-General's Bills Receivable.

| Number. | When received. | Estate. | Date of bill or account sale. | From whom received. | By whom drawn. | On whom drawn. | In whose favour. | When due. | Amount. | | | When realized. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | RS. | A. | P. | |
| | | | | | | | | | | | | |

FORM No. 12.

| Date. | Name of estate. | Amount paid. | Rate of exchange. | Amount in | | | At what date payable after receipt at the India Office. | Name of Agent by whom the amount is payable. |
|---|---|---|---|---|---|---|---|---|
| | | RS. | A. | P. | £. | s. | d. | | |
| | | | | | | | | Twenty-one days' sight. | The Official Agent to the Administrator-General, India Office, London. |

FORM No. 13.

MEMORANDUM of Accounts filed in the High Court by the Administrator-General of Madras.

| Date of filing. | Estates. | Particulars of the last credit item. | | | | Particulars of the last debit item. | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Date. | Amount. | | | Date. | Amount. | | |
| | | | RS. | A. | P. | | RS. | A. | P. |
| | | | | | | | | | |

FORM No. 14.

Estate of Securities Register.

| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

FORM No. 15.

SCHEDULE of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each in his charge and the balances during the period of six months ending . Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Balance on | | | | | | Receipts up to | | | | | | Total. | | | | | | Payments from to | | | | | | Balance on | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | |
| | | | | To credit. | | | To debit. | | | | | | | | | To credit. | | | To debit. | | | | | | | | | To credit. | | | To debit. | | |
| | | RS. | | RS. | A. | P. | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | A. | P. | RS. | | RS. | A. | P | RS. | | RS. | A. | P. | RS. | A. | P. |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM No. 16.

SCHEDULE of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | | | Parties to whom paid. |
|---|---|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | | | |
| | | | RS. | | RS. | A. | P. | |
| | | | | | | | | |

FORM No. 17.

REGISTER of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | | | Arrears. | | | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | RS. | A. | P. | RS. | A. | P. | | | | | | | | | | | | | |
| | | | | | | | | 1895 .. | | | | | | | | | | | | |
| | | | | | | | | 1896 .. | | | | | | | | | | | | |
| | | | | | | | | 1897 .. | | | | | | | | | | | | |
| | | | | | | | | 1898 .. | | | | | | | | | | | | |
| | | | | | | | | 1899 .. | | | | | | | | | | | | |

FORM No. 18.

| Received | | | | Deposited | | | | | | | Deposited at the office. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. |
| | | | | | | | | | | | | | |



FORM No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

FORM No. 20.

LETTERS delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |
| | | |

FORM No. 21.

LETTERS posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. | | |
|---|---|---|---|---|---|
| | | | RS. | A. | P. |
| | | | | | |

ORDER—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraphs 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

J. F. PRICE,
*Chief Secretary.*

To the Accountant-General.
" Government Solicitor.
" Administrator-General.

Exd. A. Raitt.

# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Read.* *Encl.*

**G.O., 13th August 1895, No. 1691.**

**AUGUST.**

### Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.



GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper:—

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, Ootacamund, dated Madras, 10th July 1895.

With reference to G.O., dated 22nd April 1895, No. 827, Judicial, paragraph 6, I have the honour to state that, in my opinion, a reduction of Rs. 30,000 of the current balance could not be made without danger of a deficit occurring. On taking an account of the monthly balances from 1890 up to date, it appears that Rs. 14,000 is the lowest, Rs. 61,000 the average, and that the average monthly expenditure is nearly Rs. 43,000.

2. If I am required to pay Government the sum of Rs. 68,171–9–3 at the end of the year the deficiency might be met in the following methods:—

(*a*) (1) Sale of Rs. 26,000 Government paper which produces the surplus income after payment of the present audit charges.

(2) Pay Rs. 14,000 out of current balance.

(3) Pay balance by selling about Rs. 18,000 Government promissory-notes of the Audit Investment Fund. This would leave Rs. 50,000 to credit of that fund producing Rs. 1,750 a year sufficient to meet present charges, except auditor's fee, for which only about Rs. 360 a year would be left.

(*b*) If Government would be satisfied with Rs. 40,000 instead of Rs. 68,000, (1) sell Rs. 26,000 of Audit Fund which produces the surplus income not at present required for audit fund charges, and (2) pay Rs. 14,000 from current balance.

3. With reference to paragraphs 7 and 8, I have the honour to submit the rules for formal sanction with the amendments directed.

4. Under section 43, I would suggest that the scale of fees should be those laid down in the High Court Insolvency rules, viz., Rs. 2 per hour or part thereof, or as in Bengal and in Bombay—

(1) Fees for information on any single point in respect of which an advertisement has duly appeared, Re. 1.

(2) For search for information regarding estates which have been wound up, Rs. 4 per hour.

5. With reference to paragraph 9, I think [illegible] (old rules) should be omitted. It seems clear to me that sums set apart for creditors are not balances of estates which have been wound up already, and do not come within the reason of the rule requiring publication of balances. The object of publication is to enable unknown claimants to make enquiry. Next-of-kin are often misled by the publication of creditors balances, and creditors are not helped in any way.

ENCLOSURES.

*Rule* I.—The Administrator-General shall keep the following accounts and statements:—

(1) Inventory book or a list of property received as belonging to each estate at the time the Administrator-General takes charge thereof (Form No. 1).

(2) Asset book or list of the assets of each estate as the Administrator-General obtains information respecting them with date of realization thereof (Form No. 2).

(3) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate; to be balanced daily (Form No. 3).

(4) Receipt book in which all cash, Government securities and shares shall be entered. A series of consecutive numbers for the year being printed both on the receipts and on their counterfoils (Form No. 4).

(5) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils (Form No. 5).

(6) Account current with each separate estate showing "detailed debit and credit items and every transaction whether in cash, Government securities or shares" (Form No. 6).

(7) Account current headed "creditors' balances account" showing all unpaid dividends set apart for creditors whose claims are admitted to be balanced half-yearly (Form No. 7).

(8) Claim registry book in which shall be registered all claims preferred against each estate (Form No. 8).

(9) Account current book with the Bank of Madras (Form No. 9).

(10) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly (Form No. 10).

(11) Bills Receivable book for entering accounts sale or drafts on accounts sale (Form No. 11).

(12) Register of remittances in which shall be noted all remittances made to the India Office, London (Form No. 12).

(13) Memorandum of all accounts filed in the High Court (Form No. 13).

(14) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realization of interest in each half-year (Form No. 14).

(15) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand prepared for each half-year under section 44 of Act II of 1874 (Form No. 15).

(16) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year under section 44 of Act II of 1874 (Form No. 16).

(17) Current Balance Investment Fund account.

(*N.B.*—This fund consists of portions of the balance standing to the Administrator-General's credit in the Bank of Madras which are, from time to time, invested in Government securities in accordance with Rule III).

(18) Audit Fund Account.

(*N.B.*—This fund consists of the interest paid on the sums forming the Current Balance Investment Fund and of a sum of Rs. 27,671, added to the Audit Fund under G.O., dated 19th July 1891, No. 1413, Judicial).

(19) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered.

(20) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto (Form No. 18).

(21) Letters of administration book containing names of estates with the dates of their grant (Form No. 19).

(22) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, the names and addresses of persons to whom letters are sent (Form No. 20).

(23) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters (Form No. 21).

*Rule II.*—Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

*Rule III.*—(1) All moneys coming into the hands of the Administrator-General, except those invested under Rule II and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.



(2) From the said current balance the Administrator-General may, at any time, withdraw any sum not being less in amount than Rs. 5,000 and add it by investment in Government securities to the Current Balance Investment Fund, provided that the Administrator-General shall not, at any time, by such investment, reduce the said current balance below Rs. 50,000.

*Rule IV.*—The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

*Rule V.*—Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

*Rule VI.*—Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe, or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

*Rule VII.*—All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

*Rule VIII.*—The accounts of the Administrator-General shall be audited half-yearly by the auditors appointed under Act II of 1874, and with the view of securing the timely preparation of the two schedules which are provided for by section 44 of the Act, the said accounts shall be closed twice in each year, viz., for the schedules which are required to be exhibited in court on or before the 1st April on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October on the 30th June next preceding that date.

*Rule IX.*—The following charges shall be met from the Audit Fund:—

(1) The expenses of audit.
(2) The cost of preparing and printing the schedules.
(3) The cost of the record books, account books, stationery and printing necessary for the Administrator-General's office.
(4) Postal charges incurred for official purposes.
(5) Law charges in cases where estates have no assets from which such charges can be met.

---

FORM No. 1.

INVENTORY of the Property and Credits of deceased.

| Description of property. | Date of receipt by Administrator-General. | How disposed of. | Amount realized. | | | Remarks. |
|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | |
| | | | | | | |

FORM No. 2.

| Letters of administration when granted and by whom obtained. | Name of profession and late residence of the deceased. | Government securities. | Cash. Rs. | Cash. A. | Cash. P. | When credited. Date. | When credited. Page of cash book. | Personal effects. When sold. | Amount realized. Rs. | Amount realized. A. | Amount realized. P. | Landed property. When sold. | When credited. Date. | When credited. Page of cash book. | When credited, date and page of cash book. | Trinkets, &c., reserved for the relatives. Details. | Trinkets, &c., reserved for the relatives. Date of delivery. | Trinkets, &c., reserved for the relatives. To whom delivered. | Trinkets, &c., reserved for the relatives. Receipt. | Assets other than personal effects, landed property and trinkets. | Relatives and next-of-kin with their address. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | | | | |



FORM No. 3.

*Dr.* General Cash Account of the Administrator-General for the month of 18 . *Cr*

| Date of receipts. | Particulars of amounts received. | Shares. | Government promissory-notes. | Cash. Rs. | Cash. A. | Cash. P. | Date of payments. | Particulars of payments. | Shares. | Government promissory-notes. | Cash. Rs. | Cash. A. | Cash. P. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 4.

No. 494.

Madras, 189 .

Estate of

Received from

Rs.

being

Rs.

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 494. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the sum of Rupees

Annas and Pies

being

Rs.

*Administrator-General.*

FORM No. 5.

No. 493.

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 493. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Administrator-General.*

FORM No. 6.

*Dr.* Cash Account of Estate of with the Administrator-General. *Cr.*

| Date of Receipt. | — | Bank or other shares. | Government securities. | Cash. RS. | A. | P. | Date of payment. | — | Bank or other shares. | Government securities. | Cash. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 7.

*Dr.* Cash Account of "Creditors' Payable Account" with the Administrator-General. *Cr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | To estate of A. B. Amount returned for C. D., creditor. | | | | | | | | | | | | |

FORM No. 8.

Estate.

| No. | Date. | Claimants. | Amount of claim. RS. | A. | P. | Amount allowed. RS. | A. | P. | Paid in full or in part. | Amount paid. RS. | A. | P. | When paid. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |

FORM No. 9.

*Cr.* Bank of Madras. *Dr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |



FORM No. 10.

*Dr.* Administrator-General's Commission Account for the month of *Cr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 11.

Administrator-General's Bills Receivable.

| Number. | When received. | Estate. | Date of bill or account sale. | From whom received. | By whom drawn. | On whom drawn. | In whose favour. | When due. | Amount. RS. | A. | P. | When realized. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |

FORM No. 12.

| Date. | Name of estate. | Amount paid. RS. | A. | P. | Rate of exchange. | Amount in £. | s. | d. | At what date payable after receipt at the India Office. | Name of Agent by whom the amount is payable. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Twenty-one days' sight. | The Official Agent to the Administrator-General, India Office, London. |

FORM No. 13.

MEMORANDUM of Accounts filed in the High Court by the Administrator-General of Madras.

| Date of filing. | Estates. | Particulars of the last credit item. Date. | Amount. RS. | A. | P. | Particulars of the last debit item. Date. | Amount. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

Form No. 14.

Estate of

Securities Register.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |

Form No. 15.

Schedule of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each estate and the balances during the period of six months ending . Prepared in accordance with section 44 of Act II of 1874. in his charge and the balances during the period of six months ending

| Estates. | Date of administration. | Balance on | | | Receipts up to | | Total. | | Payments from to | | Balance on | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Government securities. | Cash. | | Cash. | Government securities. | Cash. | Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. |
| | | | To credit. | To debit. | | Bank or other stock, &c., not being Government securities. | To credit. | Bank or other stock, &c., not being Government securities. | To debit. | Bank or other stock, &c., not being Government securities. | To credit. | To debit. |
| | | Rs. | Rs. A. P. | Rs. A. P. | Rs. A. P. | Rs. | Rs. A. P. | Rs. | Rs. A. P. | Rs. | Rs. A. P. | Rs. A. P. |

Form No. 16.

Schedule of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | | | Parties to whom paid. |
|---|---|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | | | |
| | | | Rs. | | Rs. | A. | P. | |
| | | | | | | | | |

Form No. 17.

Register of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | | | Arrears. | | | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Rs. | A. | P. | Rs. | A. | P. | | | | | | | | | | | | | |
| | | | | | | | | 1895 .. | | | | | | | | | | | | |
| | | | | | | | | 1896 .. | | | | | | | | | | | | |
| | | | | | | | | 1897 .. | | | | | | | | | | | | |
| | | | | | | | | 1898 .. | | | | | | | | | | | | |
| | | | | | | | | 1899 .. | | | | | | | | | | | | |

Form No. 18.

| Received | | | | Deposited | | | | | | | Deposited at the office. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. |
| | | | | | | | | | | | | | |



Form No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

Form No. 20.

Letters delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |
| | | |

Form No. 21.

Letters posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. | | |
|---|---|---|---|---|---|
| | | | Rs. | A. | P. |
| | | | | | |

Order—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraph 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

J. F. PRICE,
*Chief Secretary.*

To the Accountant-General.
" Government Solicitor.
" Administrator-General.

Exd. A. Raitt.

# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Recd.*

*Encl.*

**G.O., 13th August 1895, No. 1691.**

**AUGUST.**

### Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.



GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper:—

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, Ootacamund, dated Madras, 10th July 1895.

With reference to G.O., dated 22nd April 1895, No. 827, Judicial, paragraph 6, I have the honour to state that, in my opinion, a reduction of Rs. 30,000 of the current balance could not be made without danger of a deficit occurring. On taking an account of the monthly balances from 1890 up to date, it appears that Rs. 14,000 is the lowest, Rs. 61,000 the average, and that the average monthly expenditure is nearly Rs. 43,000.

2. If I am required to pay Government the sum of Rs. 68,171-9-3 at the end of the year the deficiency might be met in the following methods:—

(*a*) (1) Sale of Rs. 26,000 Government paper which produces the surplus income after payment of the present audit charges.

(2) Pay Rs. 14,000 out of current balance.

(3) Pay balance by selling about Rs. 18,000 Government promissory-notes of the Audit Investment Fund. This would leave Rs. 50,000 to credit of that fund producing Rs. 1,750 a year sufficient to meet present charges, except auditor's fee, for which only about Rs. 360 a year would be left.

(*b*) If Government would be satisfied with Rs. 40,000 instead of Rs. 68,000, (1) sell Rs. 26,000 of Audit Fund which produces the surplus income not at present required for audit fund charges, and (2) pay Rs. 14,000 from current balance.

3. With reference to paragraphs 7 and 8, I have the honour to submit the rules for formal sanction with the amendments directed.

4. Under section 43, I would suggest that the scale of fees should be those laid down in the High Court Insolvency rules, viz., Rs. 2 per hour or part thereof, or as in Bengal and in Bombay—

(1) Fees for information on any single point in respect of which an advertisement has duly appeared, Re. 1.

(2) For search for information regarding estates which have been wound up, Rs. 4 per hour.

5. With reference to paragraph 9, I think rule X (old rules) should be omitted. It seems clear to me that sums set apart for creditors are not balances of estates which have been wound up already, and do not come within the reason of the rule requiring publication of balances. The object of publication is to enable unknown claimants to make enquiry. Next-of-kin are often misled by the publication of creditors balances, and creditors are not helped in any way.

ENCLOSURES.

*Rule* I.—The Administrator-General shall keep the following accounts and statements:—

(1) Inventory book or a list of property received as belonging to each estate at the time the Administrator-General takes charge thereof (Form No. 1).

(2) Asset book or list of the assets of each estate as the Administrator-General obtains information respecting them with date of realization thereof (Form No. 2).

(3) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate; to be balanced daily (Form No. 3).

(4) Receipt book in which all cash, Government securities and shares shall be entered. A series of consecutive numbers for the year being printed both on the receipts and on their counterfoils (Form No. 4).

(5) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils (Form No. 5).

(6) Account current with each separate estate showing "detailed debit and credit items and every transaction whether in cash, Government securities or shares" (Form No. 6).

(7) Account current headed "creditors' balances account" showing all unpaid dividends set apart for creditors whose claims are admitted to be balanced half-yearly (Form No. 7).

(8) Claim registry book in which shall be registered all claims preferred against each estate (Form No. 8).

(9) Account current book with the Bank of Madras (Form No. 9).

(10) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly (Form No. 10).

(11) Bills Receivable book for entering accounts sale or drafts on accounts sale (Form No. 11).

(12) Register of remittances in which shall be noted all remittances made to the India Office, London (Form No. 12).

(13) Memorandum of all accounts filed in the High Court (Form No. 13).

(14) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realization of interest in each half-year (Form No. 14).

(15) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand prepared for each half-year under section 44 of Act II of 1874 (Form No. 15).

(16) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year under section 44 of Act II of 1874 (Form No. 16).

(17) Current Balance Investment Fund account.

(*N.B.*—This fund consists of portions of the balance standing to the Administrator-General's credit in the Bank of Madras which are, from time to time, invested in Government securities in accordance with Rule III).

(18) Audit Fund Account.

(*N.B.*—This fund consists of the interest paid on the sums forming the Current Balance Investment Fund and of a sum of Rs. 27,671, added to the Audit Fund under G.O., dated 19th July 1891, No. 1413, Judicial).

(19) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered.

(20) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto (Form No. 18).

(21) Letters of administration book containing names of estates with the dates of their grant (Form No. 19).

(22) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, the names and addresses of persons to whom letters are sent (Form No. 20).

(23) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters (Form No. 21).

*Rule II.*—Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

*Rule III.*—(1) All moneys coming into the hands of the Administrator-General, except those invested under Rule II and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.



(2) From the said current balance the Administrator-General may, at any time, withdraw any sum not being less in amount than Rs. 5,000 and add it by investment in Government securities to the Current Balance Investment Fund, provided that the Administrator-General shall not, at any time, by such investment, reduce the said current balance below Rs. 50,000.

*Rule IV.*—The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

*Rule V.*—Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

*Rule VI.*—Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe, or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

*Rule VII.*—All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

*Rule VIII.*—The accounts of the Administrator-General shall be audited half-yearly by the auditors appointed under Act II of 1874, and with the view of securing the timely preparation of the two schedules which are provided for by section 44 of the Act, the said accounts shall be closed twice in each year, viz., for the schedules which are required to be exhibited in court on or before the 1st April on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October on the 30th June next preceding that date.

*Rule IX.*—The following charges shall be met from the Audit Fund:—

(1) The expenses of audit.
(2) The cost of preparing and printing the schedules.
(3) The cost of the record books, account books, stationery and printing necessary for the Administrator-General's office.
(4) Postal charges incurred for official purposes.
(5) Law charges in cases where estates have no assets from which such charges can be met.

---

FORM No. 1.

INVENTORY of the Property and Credits of deceased.

| Description of property. | Date of receipt by Administrator-General. | How disposed of. | Amount realized. | | | Remarks. |
|---|---|---|---|---|---|---|
| | | | Rs. | A. | P. | |
| | | | | | | |

FORM No. 2.

| Letters of administration when granted and by whom obtained. | Name of profession and late residence of the deceased. | Government securities. | Cash. | | | When credited. | | Personal effects. | When sold. | Amount realized. | | | When credited. | | Landed property. | When sold. | Amount realized. | | | When credited. | | Trinkets, &c., reserved for the relatives. | | | | Assets other than personal effects, landed property and trinkets. | Relatives and next-of-kin with their address. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Rs. | A. | P. | Date. | Page of cash book. | | | Rs. | A. | P. | Date. | Page of cash book. | | | Rs. | A. | P. | Date. | Page of cash book. | Details. | Date of delivery. | To whom delivered. | Receipt. | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | |



FORM No. 3.

*Dr.* General Cash Account of the Administrator-General for the month of 18 . *Cr*

| Date of receipts. | Particulars of amounts received. | Shares. | Government promissory-notes. | Cash. | | | Date of payments. | Particulars of payments. | Shares. | Government promissory-notes. | Cash. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Rs. | A. | P. | | | | | Rs. | A. | P. |
| | | | | | | | | | | | | | |

FORM No. 4.

No. 494.

Madras, 189 .

Estate of

Received from

Rs.

being

Rs.

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 494. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the sum of Rupees

Annas and Pies

being

Rs.

*Administrator-General.*

FORM No. 5.

No. 493.

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 493.

Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Administrator-General.*

FORM No. 6.

*Dr.* Cash Account of Estate of with the Administrator-General. *Cr.*

| Date of Receipt. | — | Bank or other shares. | Government securities. | Cash. RS. | A. | P. | Date of payment. | — | Bank or other shares. | Government securities. | Cash. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 7.

*Dr.* Cash Account of "Creditors' Payable Account" with the Administrator-General. *Cr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | To estate of A. B. Amount returned for C. D., creditor. | | | | | | | | | | | | |

FORM No. 8.

Estate.

| No. | Date. | Claimants. | Amount of claim. RS. | A. | P. | Amount allowed. RS. | A. | P. | Paid in full or in part. | Amount paid. RS. | A. | P. | When paid. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |

FORM No. 9.

*Cr.* Bank of Madras. *Dr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |



FORM No. 10.

*Dr.* Administrator-General's Commission Account for the month of *Cr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 11.

Administrator-General's Bills Receivable.

| Number. | When received. | Estate. | Date of bill or account sale. | From whom received. | By whom drawn. | On whom drawn. | In whose favour. | When due. | Amount. RS. | A. | P. | When realized. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |

FORM No. 12.

| Date. | Name of estate. | Amount paid. RS. | A. | P. | Rate of exchange. | Amount in £. | s. | d. | At what date payable after receipt at the India Office. | Name of Agent by whom the amount is payable. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | Twenty-one days' sight. | The Official Agent to the Administrator-General, India Office, London. |

FORM No. 13.

MEMORANDUM of Accounts filed in the High Court by the Administrator-General of Madras.

| Date of filing. | Estates. | Particulars of the last credit item. Date. | Amount. RS. | A. | P. | Particulars of the last debit item. Date. | Amount. RS. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

FORM No. 14.

Estate of Securities Register.

| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

FORM No. 15.

SCHEDULE of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each in his charge and the balances during the period of six months ending . Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Balance on | | | | | Receipts up to | | | Total. | | | | | | Payments from to | | | Balance on | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | |
| | | | | To credit. | | To debit. | | | | | | To credit. | | To debit. | | | | | | | | To credit. | | To debit. | |
| | | RS. | | RS. | A. P. | RS. | A. P. | RS. | | RS. | A. P. | RS. | | RS. | A. P. | RS. | | RS. | A. P. | RS. | | RS. | A. P. | RS. | A. P. |
| | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM No. 16.

SCHEDULE of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | | | Parties to whom paid. |
|---|---|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | | | |
| | | | RS. | | RS. | A. | P. | |
| | | | | | | | | |

FORM No. 17.

REGISTER of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | | | Arrears. | | | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | RS. | A. | P. | RS. | A. | P. | | | | | | | | | | | | | |
| | | | | | | | | 1895 .. | | | | | | | | | | | | |
| | | | | | | | | 1896 .. | | | | | | | | | | | | |
| | | | | | | | | 1897 .. | | | | | | | | | | | | |
| | | | | | | | | 1898 .. | | | | | | | | | | | | |
| | | | | | | | | 1899 .. | | | | | | | | | | | | |

FORM No. 18.

| Received | | | | | | Deposited | | | | | | Deposited at the office. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. | |
| | | | | | | | | | | | | | | |



FORM No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

FORM No. 20.

LETTERS delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |
| | | |

FORM No. 21.

LETTERS posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. | | |
|---|---|---|---|---|---|
| | | | RS. | A. | P. |
| | | | | | |

ORDER—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraphs 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

J. F. PRICE,
*Chief Secretary.*

To the Accountant-General.
„ Government Solicitor.
„ Administrator-General.

Exd. A. Raitt.

# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Read.* *Encl.*

**G.O., 13th August 1895, No. 1691.**

**AUGUST.**

### Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.



GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper :—

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, Ootacamund, dated Madras, 10th July 1895.

With reference to G.O., dated 22nd April 1895, No. 827, Judicial, paragraph 6, I have the honour to state that, in my opinion, a reduction of Rs. 30,000 of the current balance could not be made without danger of a deficit occurring. On taking an account of the monthly balances from 1890 up to date, it appears that Rs. 14,000 is the lowest, Rs. 61,000 the average, and that the average monthly expenditure is nearly Rs. 43,000.

2. If I am required to pay Government the sum of Rs. 68,171–9–3 at the end of the year the deficiency might be met in the following methods :—

(*a*) (1) Sale of Rs. 26,000 Government paper which produces the surplus income after payment of the present audit charges.

(2) Pay Rs. 14,000 out of current balance.

(3) Pay balance by selling about Rs. 18,000 Government promissory-notes of the Audit Investment Fund. This would leave Rs. 50,000 to credit of that fund producing Rs. 1,750 a year sufficient to meet present charges, except auditor's fee, for which only about Rs. 360 a year would be left.

(*b*) If Government would be satisfied with Rs. 40,000 instead of Rs. 68,000, (1) sell Rs. 26,000 of Audit Fund which produces the surplus income not at present required for audit fund charges, and (2) pay Rs. 14,000 from current balance.

3. With reference to paragraphs 7 and 8, I have the honour to submit the rules for formal sanction with the amendments directed.

4. Under section 43, I would suggest that the scale of fees should be those laid down in the High Court Insolvency rules, viz., Rs. 2 per hour or part thereof, or as in Bengal and in Bombay—

(1) Fees for information on any single point in respect of which an advertisement has duly appeared, Re. 1.

(2) For search for information regarding estates which have been wound up, Rs. 4 per hour.

5. With reference to paragraph 9, I think rule X (old rules) should be omitted. It seems clear to me that sums set apart for creditors are not balances of estates which have been wound up already, and do not come within the reason of the rule requiring publication of balances. The object of publication is to enable unknown claimants to make enquiry. Next-of-kin are often misled by the publication of creditors balances, and creditors are not helped in any way.

ENCLOSURES.

*Rule* I.—The Administrator-General shall keep the following accounts and statements :—

(1) Inventory book or a list of property received as belonging to each estate at the time the Administrator-General takes charge thereof (Form No. 1).

(2) Asset book or list of the assets of each estate as the Administrator-General obtains information respecting them with date of realization thereof (Form No. 2).

(3) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate; to be balanced daily (Form No. 3).

(4) Receipt book in which all cash, Government securities and shares shall be entered. A series of consecutive numbers for the year being printed both on the receipts and on their counterfoils (Form No. 4).

(5) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils (Form No. 5).

(6) Account current with each separate estate showing "detailed debit and credit items and every transaction whether in cash, Government securities or shares" (Form No. 6).

(7) Account current headed "creditors' balances account" showing all unpaid dividends set apart for creditors whose claims are admitted to be balanced half-yearly (Form No. 7).

(8) Claim registry book in which shall be registered all claims preferred against each estate (Form No. 8).

(9) Account current book with the Bank of Madras (Form No. 9).

(10) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly (Form No. 10).

(11) Bills Receivable book for entering accounts sale or drafts on accounts sale (Form No. 11).

(12) Register of remittances in which shall be noted all remittances made to the India Office, London (Form No. 12).

(13) Memorandum of all accounts filed in the High Court (Form No. 13).

(14) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realization of interest in each half-year (Form No. 14).

(15) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand prepared for each half-year under section 44 of Act II of 1874 (Form No. 15).

(16) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year under section 44 of Act II of 1874 (Form No. 16).

(17) Current Balance Investment Fund account.

(*N.B.*—This fund consists of portions of the balance standing to the Administrator-General's credit in the Bank of Madras which are, from time to time, invested in Government securities in accordance with Rule III).

(18) Audit Fund Account.

(*N.B.*—This fund consists of the interest paid on the sums forming the Current Balance Investment Fund and of a sum of Rs. 27,671, added to the Audit Fund under G.O., dated 19th July 1891, No. 1413, Judicial).

(19) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered.

(20) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto (Form No. 18).

(21) Letters of administration book containing names of estates with the dates of their grant (Form No. 19).

(22) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, the names and addresses of persons to whom letters are sent (Form No. 20).

(23) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters (Form No. 21).

*Rule II.*—Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

*Rule III.*—(1) All moneys coming into the hands of the Administrator-General, except those invested under Rule II and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.



(2) From the said current balance the Administrator-General may, at any time, withdraw any sum not being less in amount than Rs. 5,000 and add it by investment in Government securities to the Current Balance Investment Fund, provided that the Administrator-General shall not, at any time, by such investment, reduce the said current balance below Rs. 50,000.

*Rule IV.*—The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

*Rule V.*—Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

*Rule VI.*—Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe, or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

*Rule VII.*—All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

*Rule VIII.*—The accounts of the Administrator-General shall be audited half-yearly by the auditors appointed under Act II of 1874, and with the view of securing the timely preparation of the two schedules which are provided for by section 44 of the Act, the said accounts shall be closed twice in each year, viz., for the schedules which are required to be exhibited in court on or before the 1st April on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October on the 30th June next preceding that date.

*Rule IX.*—The following charges shall be met from the Audit Fund:—

(1) The expenses of audit.
(2) The cost of preparing and printing the schedules.
(3) The cost of the record books, account books, stationery and printing necessary for the Administrator-General's office.
(4) Postal charges incurred for official purposes.
(5) Law charges in cases where estates have no assets from which such charges can be met.

---

FORM No. 1.

INVENTORY of the Property and Credits of deceased.

| Description of property. | Date of receipt by Administrator-General. | How disposed of. | Amount realized. | | | Remarks. |
|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | |
| | | | | | | |

FORM No. 2.

| Letters of administration when granted and by whom obtained. | Name of profession and late residence of the deceased. | Government securities. | Cash. Rs. | Cash. A. | Cash. P. | When credited. Date. | When credited. Page of cash book. | Personal effects. | When sold. | Amount realized. Rs. | Amount realized. A. | Amount realized. P. | When sold. | Landed property. | When credited. Date. | When credited. Page of cash book. | Amount realized. Rs. | Amount realized. A. | Amount realized. P. | When credited, date and page of cash book. | Trinkets, &c., reserved for the relatives. Details. | Trinkets, &c., reserved for the relatives. Date of delivery. | Trinkets, &c., reserved for the relatives. To whom delivered. | Trinkets, &c., reserved for the relatives. Receipt. | Assets other than personal effects, landed property and trinkets. | Relatives and next-of-kin with their address. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM No. 3.

*Dr.* General Cash Account of the Administrator-General for the month of 18 . *Cr*

| Date of receipts. | Particulars of amounts received. | Shares. | Government promissory-notes. | Cash. Rs. | Cash. A. | Cash. P. | Date of payments. | Particulars of payments. | Shares. | Government promissory-notes. | Cash. Rs. | Cash. A. | Cash. P. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 4.

No. 494.

Madras, 189 .

Estate of

Received from

Rs.

being

Rs.

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 494. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the sum of Rupees

Annas and Pies

being

Rs.

*Administrator-General.*

FORM No. 5.

No. 493.

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 493. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Administrator-General.*

FORM No. 6.

*Dr.* Cash Account of Estate of with the Administrator-General. *Cr.*

| Date of Receipt. | — | Bank or other shares. | Government securities. | Cash. | | | Date of payment. | — | Bank or other shares. | Government securities. | Cash. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | RS. | A. | P. | | | | | RS. | A. | P. |
| | | | | | | | | | | | | | |

FORM No. 7.

*Dr.* Cash Account of "Creditors' Payable Account" with the Administrator-General. *Cr.*

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | To estate of A. B. Amount returned for C. D., creditor. | | | | | | | | | | | | | |

FORM No. 8.

Estate.

| No. | Date. | Claimants. | Amount of claim. | | | Amount allowed. | | | Paid in full or in part. | Amount paid. | | | When paid. | Remarks. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | RS. | A. | P. | | RS. | A. | P. | | |
| | | | | | | | | | | | | | | |

FORM No. 9.

*Cr.* Bank of Madras. *Dr.*

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |



FORM No. 10.

*Dr.* Administrator-General's Commission Account for the month of *Cr.*

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |

FORM No. 11.

Administrator-General's Bills Receivable.

| Number. | When received. | Estate. | Date of bill or account sale. | From whom received. | By whom drawn. | On whom drawn. | In whose favour. | When due. | Amount. | | | When realized. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | RS. | A. | P. | |
| | | | | | | | | | | | | |

FORM No. 12.

| Date. | Name of estate. | Amount paid. | | | Rate of exchange. | Amount in | | | At what date payable after receipt at the India Office. | Name of Agent by whom the amount is payable. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | RS. | A. | P. | | £. | *s.* | *d.* | | |
| | | | | | | | | | Twenty-one days' sight. | The Official Agent to the Administrator-General, India Office, London. |

FORM No. 13.

MEMORANDUM of Accounts filed in the High Court by the Administrator-General of Madras.

| Date of filing. | Estates. | Particulars of the last credit item. | | | Particulars of the last debit item. | | |
|---|---|---|---|---|---|---|---|
| | | Date. | Amount. | | Date. | Amount. | |
| | | | RS. | A. P. | | RS. | A. P. |
| | | | | | | | |

FORM No. 14.

Estate of Securities Register.

| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

FORM No. 15.

SCHEDULE of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each in his charge and the balances during the period of six months ending . Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Balance on | | | | | | Receipts up to | | | | | | Total. | | | | | | Payments from to | | | | | | Balance on | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | |
| | | | | To credit. | | | To debit. | | | | | | | | | To credit. | | | To debit. | | | | | | | | | To credit. | | | To debit. | | |
| | | RS. | | RS. | A. | P. | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | A. | P. | RS. | | RS. | A. | P | RS. | | RS. | A. | P. | RS. | A. | P. |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM No. 16.

SCHEDULE of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | | | Parties to whom paid. |
|---|---|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | | | |
| | | | RS. | | RS. | A. | P. | |
| | | | | | | | | |

FORM No. 17.

REGISTER of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | | | Arrears. | | | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | RS. | A. | P. | RS. | A. | P. | | | | | | | | | | | | | |
| | | | | | | | | 1895 .. | | | | | | | | | | | | |
| | | | | | | | | 1896 .. | | | | | | | | | | | | |
| | | | | | | | | 1897 .. | | | | | | | | | | | | |
| | | | | | | | | 1898 .. | | | | | | | | | | | | |
| | | | | | | | | 1899 .. | | | | | | | | | | | | |

FORM No. 18.

| Received | | | | | | Deposited | | | | Deposited at the office. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| No. | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. |
| | | | | | | | | | | | | | |



FORM No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

FORM No. 20.

LETTERS delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |
| | | |

FORM No. 21.

LETTERS posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. | | |
|---|---|---|---|---|---|
| | | | RS. | A. | P. |
| | | | | | |

ORDER—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraphs 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

J. F. PRICE,
*Chief Secretary.*

To the Accountant-General.
" Government Solicitor.
" Administrator-General.

Exd. A. Raitt.

# Govt. of {1895} Madras.

## JUDICIAL.

*Issued*

*Read.* *Encl.*

**G.O., 13th August 1895, No. 1691.**

**AUGUST.**

### Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.



GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper :—

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, Ootacamund, dated Madras, 10th July 1895.

With reference to G.O., dated 22nd April 1895, No. 827, Judicial, paragraph 6, I have the honour to state that, in my opinion, a reduction of Rs. 30,000 of the current balance could not be made without danger of a deficit occurring. On taking an account of the monthly balances from 1890 up to date, it appears that Rs. 14,000 is the lowest, Rs. 61,000 the average, and that the average monthly expenditure is nearly Rs. 43,000.

2. If I am required to pay Government the sum of Rs. 68,171–9–3 at the end of the year the deficiency might be met in the following methods :—

(*a*) (1) Sale of Rs. 26,000 Government paper which produces the surplus income after payment of the present audit charges.

(2) Pay Rs. 14,000 out of current balance.

(3) Pay balance by selling about Rs. 18,000 Government promissory-notes of the Audit Investment Fund. This would leave Rs. 50,000 to credit of that fund producing Rs. 1,750 a year sufficient to meet present charges, except auditor's fee, for which only about Rs. 360 a year would be left.

(*b*) If Government would be satisfied with Rs. 40,000 instead of Rs. 68,000, (1) sell Rs. 26,000 of Audit Fund which produces the surplus income not at present required for audit fund charges, and (2) pay Rs. 14,000 from current balance.

3. With reference to paragraphs 7 and 8, I have the honour to submit the rules for formal sanction with the amendments directed.

4. Under section 43, I would suggest that the scale of fees should be those laid down in the High Court Insolvency rules, viz., Rs. 2 per hour or part thereof, or as in Bengal and in Bombay—

(1) Fees for information on any single point in respect of which an advertisement has duly appeared, Re. 1.

(2) For search for information regarding estates which have been wound up, Rs. 4 per hour.

5. With reference to paragraph 9, I think rule X (old rules) should be omitted. It seems clear to me that sums set apart for creditors are not balances of estates which have been wound up already, and do not come within the reason of the rule requiring publication of balances. The object of publication is to enable unknown claimants to make enquiry. Next-of-kin are often misled by the publication of creditors balances, and creditors are not helped in any way.

ENCLOSURES.

*Rule* I.—The Administrator-General shall keep the following accounts and statements :—

(1) Inventory book or a list of property received as belonging to each estate at the time the Administrator-General takes charge thereof (Form No. 1).

(2) Asset book or list of the assets of each estate as the Administrator-General obtains information respecting them with date of realization thereof (Form No. 2).

(3) Cash book in which shall be entered in separate columns the daily receipts and issues of cash, Government securities and shares on account of each estate; to be balanced daily (Form No. 3).

(4) Receipt book in which all cash, Government securities and shares shall be entered. A series of consecutive numbers for the year being printed both on the receipts and on their counterfoils (Form No. 4).

(5) Receipt book for all documents having a money value other than Government securities and shares containing a series of consecutive numbers for the year printed both on the receipts and counterfoils (Form No. 5).

(6) Account current with each separate estate showing "detailed debit and credit items and every transaction whether in cash, Government securities or shares" (Form No. 6).

(7) Account current headed "creditors' balances account" showing all unpaid dividends set apart for creditors whose claims are admitted to be balanced half-yearly (Form No. 7).

(8) Claim registry book in which shall be registered all claims preferred against each estate (Form No. 8).

(9) Account current book with the Bank of Madras (Form No. 9).

(10) Commission book showing the amount collected and also the amount distributed in each month on account of each estate; balanced half-yearly (Form No. 10).

(11) Bills Receivable book for entering accounts sale or drafts on accounts sale (Form No. 11).

(12) Register of remittances in which shall be noted all remittances made to the India Office, London (Form No. 12).

(13) Memorandum of all accounts filed in the High Court (Form No. 13).

(14) Security book in which shall be entered all Government and other securities and shares held on account of each estate and date of realization of interest in each half-year (Form No. 14).

(15) Schedule of money, bonds and other securities received on account of the estates under the charge of the Administrator-General, together with the payments made thereout and the balances in hand prepared for each half-year under section 44 of Act II of 1874 (Form No. 15).

(16) Schedule of all balances of administrations paid over to the persons entitled to the same; prepared for each half-year under section 44 of Act II of 1874 (Form No. 16).

(17) Current Balance Investment Fund account.

(*N.B.*—This fund consists of portions of the balance standing to the Administrator-General's credit in the Bank of Madras which are, from time to time, invested in Government securities in accordance with Rule III).

(18) Audit Fund Account.

(*N.B.*—This fund consists of the interest paid on the sums forming the Current Balance Investment Fund and of a sum of Rs. 27,671, added to the Audit Fund under G.O., dated 19th July 1891, No. 1413, Judicial).

(19) Rent book in which particulars of rent received each month with the dates of such receipt shall be entered.

(20) Stock book in which shall be entered all jewellery, trinkets, shares and other assets, not being cash or Government securities, retained by the Administrator-General in his possession or lodged in the Bank of Madras for safe custody or delivered to the parties entitled thereto (Form No. 18).

(21) Letters of administration book containing names of estates with the dates of their grant (Form No. 19).

(22) Letter delivery book in which shall be entered the names of the estates, the particulars of enclosures, if any, the names and addresses of persons to whom letters are sent (Form No. 20).

(23) Postal despatch book similar to the letter delivery book, but containing in addition the amount of postage paid on letters (Form No. 21).

*Rule II.*—Whenever the cash balance to the credit of any individual estate shall amount to Rs. 100 after providing for ascertained current demands, such cash balance shall be invested by the Administrator-General in Government securities.

*Rule III.*—(1) All moneys coming into the hands of the Administrator-General, except those invested under Rule II and those retained for current petty expenditure by the Administrator-General, shall be deposited by the Administrator-General in the Bank of Madras and shall form his current balance.



(2) From the said current balance the Administrator-General may, at any time, withdraw any sum not being less in amount than Rs. 5,000 and add it by investment in Government securities to the Current Balance Investment Fund, provided that the Administrator-General shall not, at any time, by such investment, reduce the said current balance below Rs. 50,000.

*Rule IV.*—The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000.

*Rule V.*—Every payment charged in the Administrator-General's cash account shall be supported by a corresponding voucher which shall be passed for payment under the initials of the Administrator-General.

*Rule VI.*—Remittances to the India Office, London, of sums of money payable or belonging to persons resident in Europe, or in other cases when such remittances are required, shall be made by purchasing bills of exchange payable on London on demand drawn by some one of such banks as the Governor in Council shall from time to time approve. Every approval of a bank or banks for the purpose of this rule shall be given by an order in writing signed by the Chief Secretary to the Government of Madras and shall continue in force until revoked by a like order.

*Rule VII.*—All Government securities and bank or other shares coming into the possession of the Administrator-General shall be endorsed in the name of the Administrator-General of Madras and forthwith lodged in the Bank of Madras for safe custody, except in cases in which it may be necessary for him to retain them temporarily for any purpose.

*Rule VIII.*—The accounts of the Administrator-General shall be audited half-yearly by the auditors appointed under Act II of 1874, and with the view of securing the timely preparation of the two schedules which are provided for by section 44 of the Act, the said accounts shall be closed twice in each year, viz., for the schedules which are required to be exhibited in court on or before the 1st April on the 31st December next preceding that date, and for those which are required to be exhibited on or before the 1st October on the 30th June next preceding that date.

*Rule IX.*—The following charges shall be met from the Audit Fund:—

(1) The expenses of audit.
(2) The cost of preparing and printing the schedules.
(3) The cost of the record books, account books, stationery and printing necessary for the Administrator-General's office.
(4) Postal charges incurred for official purposes.
(5) Law charges in cases where estates have no assets from which such charges can be met.

---

FORM No. 1.

INVENTORY of the Property and Credits of deceased.

| Description of property. | Date of receipt by Administrator-General. | How disposed of. | Amount realized. | | | Remarks. |
|---|---|---|---|---|---|---|
| | | | RS. | A. | P. | |
| | | | | | | |

FORM No. 2.

| Letters of administration when granted and by whom obtained. | Name of profession and late residence of the deceased. | Government securities. | When credited. Date. | When credited. Page of cash book. | Cash. Rs. | Cash. A. | Cash. P. | When sold. | Personal effects. | When credited. Date. | When credited. Page of cash book. | Amount realized. Rs. | Amount realized. A. | Amount realized. P. | When sold. | Landed property. | When credited. Date. | When credited. Page of cash book. | Amount realized. Rs. | Amount realized. A. | Amount realized. P. | When sold. | Trinkets, &c., reserved for the relatives. Details. | Trinkets, &c., reserved for the relatives. Date of delivery. | Trinkets, &c., reserved for the relatives. To whom delivered. | Trinkets, &c., reserved for the relatives. Receipt. | Assets other than personal effects, landed property and trinkets. | Relatives and next-of-kin with their address. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



FORM No. 3.

*Dr.* General Cash Account of the Administrator-General for the month of 18 . *Cr*

| Date of receipts. | Particulars of amounts received. | Shares. | Government promissory-notes. | Cash. Rs. | Cash. A. | Cash. P. | Date of payments. | Particulars of payments. | Shares. | Government promissory-notes. | Cash. Rs. | Cash. A. | Cash. P. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 4.

No. 494.

Madras, 189 .

Estate of

Received from

Rs.

being

Rs.

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 494. Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the sum of Rupees

Annas and Pies

being

Rs.

*Administrator-General.*

FORM No. 5.

No. 493.

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Admr.-Genl.*

ADMINISTRATOR-GENERAL OF MADRAS.

No. 493.

Administrator-General's Office,

Madras, 189 .

Estate of

Received from

the undermentioned documents appertaining to the above estate, viz.,

*Administrator-General.*

FORM No. 6.

*Dr.* Cash Account of Estate of with the Administrator-General. *Cr.*

| Date of Receipt. | — | Bank or other shares. | Government securities. | Cash. RS. A. P. | Date of payment. | — | Bank or other shares. | Government securities. | Cash. RS. A. P. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

FORM No. 7.

*Dr.* Cash Account of "Creditors' Payable Account" with the Administrator-General. *Cr.*

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | To estate of A. B. Amount returned for C. D., creditor. | | | | | | | | |

FORM No. 8.

Estate.

| No. | Date. | Claimants. | Amount of claim. RS. A. P. | Amount allowed. RS. A. P. | Paid in full or in part. | Amount paid. RS. A. P. | When paid. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

FORM No. 9.

*Cr.* Bank of Madras. *Dr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |



FORM No. 10.

*Dr.* Administrator-General's Commission Account for the month of *Cr.*

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | |

FORM No. 11.

Administrator-General's Bills Receivable.

| Number. | When received. | Estate. | Date of bill or account sale. | From whom received. | By whom drawn. | On whom drawn. | In whose favour. | When due. | Amount. RS. A. P. | When realized. |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |

FORM No. 12.

| Date. | Name of estate. | Amount paid. RS. A. P. | Rate of exchange. | Amount in £. s. d. | At what date payable after receipt at the India Office. | Name of Agent by whom the amount is payable. |
|---|---|---|---|---|---|---|
| | | | | | Twenty-one days' sight. | The Official Agent to the Administrator-General, India Office, London. |

FORM No. 13.

MEMORANDUM of Accounts filed in the High Court by the Administrator-General of Madras.

| Date of filing. | Estates. | Particulars of the last credit item. Date. | Amount. RS. A. P. | Particulars of the last debit item. Date. | Amount. RS. A. P. |
|---|---|---|---|---|---|
| | | | | | |

FORM No. 14.

Estate of Securities Register.

| Date of receipt by Administrator-General. | Number of Government promissory-note. | Date of Government promissory-note. | Loan. | Amount of Government promissory-note. | Number of Bank's acknowledgment. | Amount of half-yearly interest. | Bearing interest from. | When payable. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. | half-year due. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| | | | | | | | | | | | | | | | | | |

FORM No. 15.

SCHEDULE of all sums of money, bonds and other securities received and of all payments made by the Administrator-General on account of each in his charge and the balances during the period of six months ending . Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Balance on | | | | | Receipts up to | | | | | Total. | | | | | Payments from to | | | | | Balance on | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | | Government securities. | Bank or other stock, &c., not being Government securities. | Cash. | | |
| | | | | To credit. | | | | | | | | | | To credit. | | | | | | | | | | To credit. | | |
| | | RS. | | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | | RS. | A. | P. | RS. | A. | P. |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM No. 16.

SCHEDULE of all whereof the final balances have been paid to the persons entitled to the same during the period of six months ending specifying the amount of such balances, and the persons to whom paid. Prepared in accordance with section 44 of Act II of 1874.

| Estates. | Date of administration. | Date of payment. | Payments. | | | | | Parties to whom paid. |
|---|---|---|---|---|---|---|---|---|
| | | | Government securities. | Bank or other stock as well as bonds or other securities not being Government securities. | Cash. | | | |
| | | | RS. | | RS. | A. | P. | |
| | | | | | | | | |

FORM No. 17.

REGISTER of rents of immovable property.

Estate.

| Property. | Tenant. | Rent. | | | Arrears. | | | Year. | January. | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | RS. | A. | P. | RS. | A. | P. | | | | | | | | | | | | | |
| | | | | | | | | 1895 .. | | | | | | | | | | | | |
| | | | | | | | | 1896 .. | | | | | | | | | | | | |
| | | | | | | | | 1897 .. | | | | | | | | | | | | |
| | | | | | | | | 1898 .. | | | | | | | | | | | | |
| | | | | | | | | 1899 .. | | | | | | | | | | | | |

FORM No. 18.

| No. | Received | | | | Deposited | | | | | Deposited at the office. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | C. D. No. | When. | From whom. | On what account and estate. | Particulars. | Where. | When. | Bank's receipt. | When drawn out of deposit. | Number of draft on the bank. | How. | When. | Remarks. |
| | | | | | | | | | | | | | |



FORM No. 19.

| No. | Name. | Rank. | Corps or place of residence. | Day. | Month. | Year. | Will D. B. N. | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |

FORM No. 20.

LETTERS delivered.

| Estate. | Enclosures, if any. | To Address. |
|---|---|---|
| | | |
| | | |

FORM No. 21.

LETTERS posted.

| Estate. | Enclosures, if any. | To Address. | Amount of postage. | | |
|---|---|---|---|---|---|
| | | | RS. | A. | P. |
| | | | | | |

ORDER—dated 13th August 1895, No. 1691, Judicial.

Paragraphs 1 and 2 of the foregoing letter will be referred to the Accountant-General for remarks.

2. The Advocate-General will be requested to favour Government with his opinion as to whether there is any legal objection to the adoption of the course proposed in paragraph 5 of the letter. Attention will be invited to Mr. Michell's remarks in paragraphs 4 and 5 of his letter recorded in G.O., dated 17th June 1893, No. 1236.

(True Extract.)

*Chief Secretary.*

To the Accountant-General.
„ Government Solicitor.
„ Administrator-General.

Exd. A. Raitt.

Govt. of {1895} Madras.

JUDICIAL.

*Issued*

*Read.* *Encl.*

G.O., 13th August 1895, No. 1691.

AUGUST.

## Administrator-General's Rules.

Referring to the Accountant-General, for remarks, paragraphs 1 and 2 of the Administrator-General's letter reporting on the proposed reduction of his current balance; and requesting the Advocate-General to state whether there is any legal objection to the omission of Rule 10 of the — relating to the publication of the list of unclaimed balances set apart for creditors.