

Judicial (1895) Department.

ORDINARY MS.

G.O., No. 33/

DATED 14th Feb. 1895

INDEXED.

[Despatch Abstract.]

ADMINISTRATOR-GENERAL'S RULES

Referring to the Administrator-General for very early remarks the communications from the authorities consulted in G.O., dated 21st August 1894, No. 2009, in regard to the ---.

Go. 2009. 20 8 94 paper

(1894) Department

5070

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.
	2009		21-8-94			

From,

Ernest Barclay,
Government Solicitor,
Madras.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
80	827		22-4-95				

To,

The Chief Secretary,
to Government,
Ootacamund.

CHIEF SECRETARY'S
GOVERNMENT OF
14 SEP-1894
No. 468.

Dated 12th September 1894

Recd. 14 Sept 1894
High Court
Encl. 1

abstract - forwarded
for the opinion of the
Ad. G. 12-9-94

with Enclosure
Forwarded with reference to
the Order of Government dated 31st
August 1894 No 2009 Judicial.

Ernest Barclay

Government Solicitor

To answer replies
from High Court and High Court

Ref. 1/17/9 P. 1
1/20/9

JANUARY 1895, No. , JUDICIAL.
GOVERNMENT OF MADRAS.
JUDICIAL DEPARTMENT.

READ—the following papers:—

From the Government Solicitor, Madras, dated 12th September 1894, No. 468.

ABSTRACT.—Forwarding the following opinion of the Advocate-General, dated 12th September 1894:—

[Re the draft Rules framed under the Administrator-General's Act II of 1874, section 57.]

OPINION.

1. I think that the rules relating to the "Audit Investment Account" are *ultra vires*. They are Rule I (17) and Rules III and IX. No such "Fund" or "Account" is provided for by the Administrator-General's Act, 1874, and the creation of such a fund is not one of the objects contemplated in section 57. Rule IX (4) provides for a "bonus to retiring Administrator-General," i.e., it supplements the provisions of the Act as to the remuneration of that officer, but no rule can do that.

2. Rule VI seems to be unnecessary, for presumably the Administrator-General will always remit by bank bills and will purchase bills from well-known and "safe" banks.

3. Rules II and IV seem to be somewhat inconsistent.

4. The following amendments and additions are, I think, necessary:—

Rule I (6) for "and" before "shares" read "or".

(18) between "receipt" and "be" insert "shall".

Rule II after "current demands" insert "such cash balance".

If Rule VI be retained, omit the word "purchasing" before "bills" in the third line.

(Signed) J. H. SPRING BRANSON,
Advocate-General.

From the Registrar of the High Court of Judicature, Appellate Side, Madras, to the Chief Secretary to Government, dated 2nd November 1894, No. 3189.

With reference to G.O., dated 21st August last, No. 2009, Judicial, referring for the remarks of the Hon'ble the Judges the draft rules for the office and duties of the Administrator-General, Madras,

In Rule II, line 2, the word "it" is required before "shall be invested."
In Rule VII, at the beginning of the last line, "it" should be substituted for "they."

under section 57 of Act II of 1874, I am directed to suggest the verbal alterations noted in the margin and to state that the High Court has no amendments or other alterations to suggest in the rules.

(Signed) H. W. FOSTER,
Registrar.

From the Accountant-General to the Government of Madras, to the Chief Secretary to Government, dated Fort St. George, 16th January 1895, No. 66.

With reference to the Proceedings of Government, No. 2009, Judicial, dated the 21st August last, I have the honour to make the following remarks.

2. In his letter of the 8th August last recorded in the above Proceedings, the Administrator-General states that he has adopted in the draft rules and forms annexed thereto the forms of "Government security register" and "house-rent register" proposed in my letter of the 9th May 1894, No. 1293, recorded in G.O., No. 1592, dated the 27th June 1894.

3. The form of No. 14, the former of these returns, is not quite in accordance with that which I proposed, for it omits column 7 specifying the "amount of half-yearly interest" and all the columns from 11 inclusive giving the date on which the interest dues for each successive half-year is realized.

4. The first omission is unobjectionable and, judging from the description of the return as given in the draft rule 1, clause 14, I should say that the latter omission was unintentional though the object of the columns has been obviously misunderstood for the register is described as a "security book in which shall be entered all Government and other securities and shares held on account of each estate and the *amount realized on account of interest in each half-year.*" For the words printed in italics should have been substituted "date of realization of interest of."

5. The other form, that is "house-rent register," is quite in order, but the note "specimen form of house-rent register suggested in paragraph 15 of the report" over the heading of the return should of course be omitted in the actual register. It is presumed that the Administrator-General has withdrawn the suggestion made in his letter of the 31st May last to open an additional column for arrears of rent, as it must be obvious that that can be readily ascertained at any time by multiplying the number of blank columns in the return with the monthly rate of rent.

6. As regards Rule VI, I would suggest the addition of the following clause: "Should however no change occur within twelve months, the fact should be reported to Government for note and record."

7. As the Administrator-General has acquiesced in the suggestion of the Government of India to transfer to his current account of deposits with the Bank of Madras the balances of estates below Rs. 100 each which have hitherto carried interest by deposit in the Government treasury, I request that Government may be pleased to direct that officer to carry out the transfer at once with reference to G.O., No. 1631, dated the 30th June 1894, Judicial.

(Signed) T. W. RAWLINS,
Accountant-General.

GOVERNMENT OF MADRAS.

JUDICIAL DEPARTMENT.

READ—the following paper:—

From H. G. WEDDERBURN, Esq., Administrator-General, to the Chief Secretary to Government, dated Madras, 8th August 1894.

I beg leave to submit, for the sanction of Government, a set of draft rules for the office and duties of the Administrator-General of Madras drawn up as directed by G.O., dated 14th April 1894, No. 908. Many of the old rules have become obsolete from time and change of circumstances.

In the present draft rules I have omitted the old rule relating to deposits below Rs. 100 retained for minor beneficiaries and others. These deposits may well be left in the current account of the Administrator-General with the Bank of Madras until such time as they may be claimed.

The forms of "Government security register" and "house-rent register," suggested by the auditors in their report, dated 9th May 1894, No. 1293, paragraphs 14 and 15, have been adopted in the draft rules.

I have also met the difficulty referred to by the auditors in paragraph 12 of report, dated 15th May 1893, in G.O., dated 17th June 1893, No. 1236, Judicial, by creating an additional account headed "creditors' balances account." If this account be adopted there will be no need to include the names of each estate in the schedule; the half-yearly balance at credit of this account will be shown in the balance sheet, thus the auditors will be relieved of the trouble of checking the same balances and my establishment of closing each estate every half-year in the ledger and inserting the names in the schedule for publication.

I do not think the Act (section 44) requires the publication half-yearly of creditors' balances and these are not published in Bombay.

ENCLOSURES.

RULES for the office and duties of the Administrator-General of Madras under section 57 of Act II of 174.

Rule I.—The Administrator-General shall keep the following accounts and statements Nos. 1 to 22:—

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 hereof. (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 and shares. (Form No. 6.)

7. Account current headed "creditors' balances account" showing all unpaid dividends set apart for creditors' claims 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 the amount realized on account 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, such prepared for each half-year under section 44 of Act II of 1874. (Form No. 16.)

17. Account of Audit fund composed of the interest of funds invested on account of Audit investment account under Rule III.

18. Rent book in which particulars of rent received each month with the dates of such receipt be entered. (Form No. 17.)

19. 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.)

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

21. 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.)

22. 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 estate shall amount to Rs. 100 after providing for ascertained current demands, shall be invested by the Administrator-General in Government securities.

Rule III.—The Administrator-General may from time to time add to the "Audit investment account" any portion not less in amount at any time than Rs. 5,000 of the balance standing to the credit of his current account with the Bank of Madras.

Rule IV.—The Administrator-General shall not retain in his hands a larger sum in cash than Rs. 1,000. Any excess beyond this amount shall be lodged to his credit in the Bank of Madras.

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.

Is this Rule necessary? Presumably the remittance would be made in the most usual, safe & convenient way, & the Administrator-General may be left to decide what that way is.

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 they 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 and sanctioned by G.O., No. 1413, dated 19th July 1881.
- (5) Office furniture to preserve records.
- (6) If any money due to an estate in his charge cannot immediately be realized as in case of refund for stamp duty, &c., the approximate amount thereof may be temporarily advanced to the estate out of the Audit fund which shall thereupon be debited with such amount and when the money due has been realized, the Audit fund shall be credited with the amount advanced from it.

The Administrator-General may also make use of the Audit fund with the sanction of Government for the following purposes, viz.:—

- (1) Advance for costs of suits in connection with estates which have no funds to meet them.
- (2) The badge and official clothing of peons.
- (3) Superannuation pensions to clerks and other subordinates who have served a period of 25 years and upwards and gratuities to others who have served a less period of time upon the recommendation of the Administrator-General.
- (4) Bonus to retiring Administrator-General.

I do not think that the Administrator-General is entitled to any bonus when he retires. He is paid by Commission upon collection & upon payment of assets. The Act does not provide for any other remuneration.

These Rules purport to be framed under Section 5 of Act II of 1874 but that section does not appear to warrant rules as to use of the Audit fund.

Suppose that only one Bank is approved, and that Admin. Gen. has reason to doubt its stability, yet must remit. Then might not be time to get the original order re-issued, not to remit by such a Bank, but would be to run an unnecessary risk.

Is such fund provided for by the Act?

shall

Such cash balance

(see Act.)

(Is this consistent with Rule II?)

21st AUGUST 1894, No. 2009, JUDICIAL.

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.	

21ST AUGUST 1894, No. 2009, JUDICIAL.

5

Form No. 2.

[illegible]

[illegible]

Administrator-General.

Date of receipt.		Bank or other shares.	Government securities.	Cash.	Date of payment.		Bank or other shares.	Government securities.	Cash.		
				R.S.	A.	P.			R.S.	A.	P.

FORM No. 7.

[illegible]

FORM No. 8.

[illegible]

FORM No. 9.

[illegible]

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.

ESTATE	Date of receipt by Administrator-General.	Number of Government promissory notes or other stock shares.	Date of Government promissory note or other share certificates.	Loan.	Amount of Government promissory note or shares.	Number of Banks' acknowledgments.	Bearing interest from	When payable.	Half-year due.
					ES. A. P.				

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 21st August 1894, No. 2009, Judicial.

The draft rules, together with the 21 blank forms, will be referred to the Honorable the Judges of the High Court, the Honorable the Advocate-General and the Accountant-General for favour of remarks.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Hon'ble the Chief Justice with C.L.
" Government Solicitor.
" Accountant-General.

Exd. C. Rajagopaul.

Gobt. of {1894} Madras.

JUDICIAL.

Issued

Recd.

Encl.

G.O., 21st August 1894, No. 2009.

AUGUST.

Administrator-General.

Referring to the Honorable the Judges of the High Court and certain officers for favour of remarks the draft rules for the office and duties of the —, together with certain forms.

Re the draft Rules framed under the Administrator General's Act II of 1874, Section 57.

OPINION.

1. I think that the Rules relating to the "Audit investment account" are ultra vires. They are Rule I (17) and Rules III and IX. No such "Fund" or "account" is provided for by the Administrator General's Act, 1874, and the creation of such a Fund is not one of the objects contemplated in Section 57. Rule IX (4) provides for a "bonus to retiring Administrator General", i.e. it supplements the provisions of the Act as to the remuneration of that officer, but no Rule can do that.

2. Rule VI. seems to be unnecessary, for presumably the Administrator General will always remit by Bank bills, and will purchase bills ^{from} well known and "safe" Banks.

3. Rules II and IV seem to be somewhat inconsistent.

4. The following amendments and additions are I think, necessary :-

Rule I (6) for "and" before "shares" read "or"

(18) between "receipt" and "be" insert "shall"

Rule II after "current demands" insert "such cash balance"

If Rule VI be retained, omit the word "purchasing" before "bills" in the third line.

Madras

12th Sept

1894

(Signed) J.H. Spring Branson,

Advocate General.

(True Copy)

Wm. B. Barclay

Government Solicitor.

588
Judicial {1894.} Department.

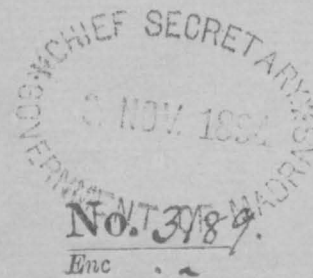
Sp. 2009 21.8 94. Sc
(1105078) 94

No.

FROM

The Registrar of the High Court
of Judicature, Appellate Side,
Madras.

Dated 2^d November } 1894.
Received 3rd Nov
Recd. 3rd Nov



Suggesting certain verbal
alterations in the draft rules
for the office and duties of
the Administrator General
and stating that the High
Court has no amendments
or other alterations to
suggest.

5884
High Court of Judicature,
Madras, 2nd November 1894.

No. 3189.

From

H. W. Foster Esquire,
Registrar of the High Court
of Judicature, Appellate Side,
Madras,

To

The Honorable J. H. Price, C. S. J.,
Chief Secretary to Government,
Fort St. George.

Honorable Sir,

With reference to G. O. dated
21st August last, No. 2009, Judicial,
referring for the remarks of the
Honorable the Judges, the draft
rules for the office and duties
of the Administrator General,
Madras, under Section 57 of
Act II of 1874, I am directed
to suggest the verbal alterations
noted in the margin and to state

That

* In Rule II, line 2, the word "it" is required
before "shall be invested".

In Rule III, at the beginning of the
last line, "it" should be substituted
for "they".

Every letter, whether printed or in manuscript, should be docketed and abstracted on the back; and the abstract should state clearly the purport of the letter and not merely its title subject.

Enclosures and statements also, whether sent with letters, or merely under cover, should be numbered, docketed and abstracted. The headings of statements should be written in full to prevent mistakes. (G. O., 8th April 1893, No. 239, Public.)

that the High Court has no amendments or other alterations to suggest in the rules.

I have the honor to be,
Honorable Sir,
Your most obedient servant,

H. M. L.

Registrar.

Encl^d and ^{DEPARTMENT.}

FORT ST. GEORGE,
Accountant-General's Office,
16th January 1895.

No. 66

From J. W. Rawlinson Esq^{re}

ACCOUNTANT-GENERAL TO THE
GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,
Fort St. George

SIR,

With reference to the Proceedings of Government, N^o 2009, Judicial, dated the 21st August last, I have the honor to make the following remarks.

2. In his letter of the 8th August last recorded in the above Proceedings, the Administrator General states that he has adopted in the draft rules and forms annexed thereto, the forms of "Government Security Register" and "House Rent Register" proposed in my letter of the 9th May 1894, N^o 1293, recorded in Government Order N^o 1592 dated the 27th June 1894.

3. The Form of N^o 14, the former of these returns, is not quite in accordance with that which I proposed, for it omits column 7 specifying the "amount of half yearly interest" and all the columns from 11 inclusive giving the date on which the interest dues for each successive half year is realized.

4. The first omission is unobjectionable and judging from the description of the Return as given in the draft Rules

14 I should say that the latter omission was unintentional though the object of the columns has been obviously misunderstood for the Register is described as a "Security book in which shall be entered all Government and other Securities and Shares held on account of each estate and the amount realized on account of interest in each half year". For the words I have underlined should have been substituted "date of realization of interest of".

5. The other form that is "House Rent Register" is quite in order but the note "specimen form of House Rent Register" suggested in para 15 of the report "over the heading of the Return" should of course be omitted in the actual Register. It is presumed that the Administrator-General has withdrawn the suggestion made in his letter of the 31st May last to open an additional column for arrears of rent, as it must be obvious that that can be readily ascertained at any time by multiplying the number of blank columns in the Return with the monthly rate of rent.

6. As regards Rule v I would suggest the addition of the following clause: should however no change occur within twelve months the fact should be reported to Government for note and record.

7. As the Administrator-General has acquiesced in the suggestion of the Government of India to transfer to his current account of deposits with the Bank of Madras the balances of estates below Rs 100/- which have hitherto carried interest by deposit Government Treasury. I request that Government

may be pleased to direct that officer to carry out the transfer at once with reference to Government Order, N^o 16, dated the 30th June 1894, Judicial.

I have the honor to be,
Sir,

Your most Obedt Servt,

M. A. M. A.

Accountant General

(189) DEPARTMENT.

From
THE ACCOUNTANT-GENERAL,
MADRAS,

To

THE Chief Secy to Joub
Judicial Dept

No. 66

Dated 16 }
Received 16 } January 95-
Recd 17 }



offering his remarks
on the Administration.
General Craft rules
and the four duties
thereof.

Papers to be read in Proceedings:—

Again G.O., dated 14 Apr

1894, No. 508, Ind.

Again G.O., dated 21 Aug.

18~~94~~, No. 2009, Indl.

Current No. 5070 of 1884, dated 2 Sept from the Govt. Secy.

5884 — — 2 Nov — — Reg. H.C.

Current No. 180 - of 1855, dated 16 Jan from the Accl. Soc.

Order 14 Feb 1955 no 331
RR misc

The communications from the authorities consulted in G.O. of 21 Aug 1894, No 2009, Indt., regard to the Administrator-General's Rules will be referred to the Administrator-General for very early answer. Mr. Wedderburn has not supplied the information called for in para. 2 of G.O. of 14 Ap. 1894, No 905, Indt., until in receipt of it, the Govt. will not be in position to dispose of the various matters on which orders are now required. He has also failed to express any opinion to the effect of the order contained in para. 24 of the letter from the G. of V. come to him by G.O. of June 1894, No 1631, Indt. The whole system of accounts prescribed in the Rules 1856 should be brief but clearly explained.

14 should say that the
unintentional 180

~~the Act & the rules & the
instructions & the
the rules which are
the Act & the rules & the
the Act & the rules & the~~

The Adm^l General should, when replying, forward a copy of the Rules of 1856, ~~as amended~~ ~~from time to time~~ ~~the G.O.s which~~ ~~form the authority for the~~ ~~various amendments which~~ ~~from time to time~~ ~~have been made.~~ He should also report whether any fee has ever been prescribed under sec. 43 of the Act. As the G. of I. has called for an early report regarding the reduction of interest on the Adm^l General's deposits, the reply to this P.O. ²⁷ should be sent without delay.

13/2/95
75 Feb
To the Adm. Gen.
Office send him a copy of the replies) with proof
+ copy of 2009/4

For C.S.
have essayed to dispose of this without further information but find it impossible to do so.

Adm^l General
Rules

When given for copying _____
When copied _____
When examined _____
When signed _____ } 189.

READ AGAIN G.O., No. 189, DATED

CURRENT No.

POSTERS TO C. No.

ORDER OF GOVERNMENT A A A A A A A

OF GOVERNMENT.

WITH DITTO.

NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B. -
A = Copy in full.
B = Not to be copied
P = Copy abstract only.
Q = Copy heading only