M.R.O. 1—39,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 1573	Press ~~Mis.~~
12-13	
Dated 8 — 11 — ~~19~~ 1928.	

Not to be folded or roughly handled

No. 12. Read the following letter from J. R. BOYSON, Esq., Honorable Company's Solicitor; to the Chief Secretary to Government, dated 25th October 1858, No. 549.

SIR,

Extract Minutes Consultation dated 26th May 1858, No. 684, Judicial Department.

Adverting to the Extract from Minutes of Consultation noted in the margin, which reached me on the 3rd of June last, I have the honor to state, that as soon as I received it I applied personally to Mr. Serle for refund of the commission therein referred to, as having been improperly drawn by him.

2. Mr. Serle at once expressed his willingness to make this refund as soon as I informed him of the amount which Government required from him, and assured me that he was not aware of this amount and had no means of ascertaining it, as the Books containing the information which would have enabled him to do so, had passed from his hands to those of his successor Mr. Teed. Mr. Serle at the same time shewed me a copy of his letter to Mr. Teed of the 18th of May last, herewith sent.

3. I thereupon (and I believe on the very same day, on which I saw Mr. Serle) applied personally to Mr. Teed on the subject, and was informed by him that he could not furnish me with the required particulars without much research and trouble, and suggested my applying to the Auditors of the Administrator General's accounts for the necessary datâ.

4. Being anxious to give effect to the orders of Government with all practicable dispatch and to save others as well as myself all needless correspondence and trouble, I addressed to Mr. Cardozo on the 7th of June, the letter of which I enclose a copy, and this led to the further correspondence, copy whereof is also herewith sent, together with the original statements which accompanied Mr. Cardozo's letter to me of the 9th of June, and which enclosures I beg may be returned to me, as I must re-transmit them to Mr. Cardozo when they are no longer required.

5. Having thus obtained from Mr. Cardozo all the information which (as it seemed to me) was needed to enable Mr. Teed to have the necessary statement prepared in his office, I on the same 9th of June, forwarded Mr. Cardozo's note to my address of that date and its enclosures to Mr. Teed with the letter, of which I now send a copy.

6. I subsequently and on several occasions saw Mr. Teed on the subject, and I also made numerous applications to Mr. Brass the head Clerk in the Administrator General's Office, (who was the *only* person conversant with the accounts) and urged upon him in the strongest terms, the importance of bringing this matter which had in my opinion been most unnecessarily and improperly delayed to a speedy conclusion; but I did not succeed in obtaining any statement of the required nature from the Administrator General's Office until the 6th Instant, when I received the statement herewith sent and marked A. Upon examining this statement, I found that it was defective in not shewing the gross amounts of commission charged by Mr. Serle to the Estates in question at the times when the over-investments were made. I accordingly returned the statement to Mr. Brass, and requested that he would be good enough to furnish me with an amended statement, affording full information on this point, and a few days since, I received from Mr. Brass the statement herewith sent and marked B. Mr. Brass has informed me, that the delay in furnishing these statements was unavoidable and arose in a great measure, from the necessity of his preparing and completing the Administrator General's Schedules for the half year within a specified time, and partly from illness which confined him for several weeks to his own house.

7. Government will perceive that the gross amount of commission charged by Mr. Serle to the (72) Estates in question, at the times when the over-investments were made was Rupees 2,195-12-8.* This amount included commission as well on the balances then standing at credit of the several Estates, as on the amounts which were invested by Mr. Serle in excess of such balances. Upon these balances or on portions of them, no commission had been charged either by Mr. Serle or by any previous Administrator *prior* to the debit by Mr. Serle of that commission which he has been required to refund, and Mr. Serle conceives that in as much as all these balances came to his hands prior to the passing of Act 2 of 1850, and when he was entitled by law to charge commission upon all assets realized by him as Administrator, as soon as realized, and without reference to distribution, he should now be allowed to take credit for the aggregate amount of commission on these balances as against the amount which he has

*See column 1 of statement B.

been required to refund. Such commission according to column 2 of statement B, amounts to Rupees 1,734-12-4.

8. Mr. Teed has informed me, that *he* has not charged any commission in respect of the assets on which the commission in column 2 of statement B is calculated, and Mr. Brass has assured me that no commission in respect of those assets (save that which Mr. Serle has been called upon to refund) has ever been charged by any Administrator.

9. I have not personally verified the accuracy of the statements A and B, or the information afforded me by Mr. Brass, but he (most thoroughly conversant with the whole matter, having himself kept the accounts from which these statements were framed), has assured me that he prepared the statements with great care, and is certain that they are in all respects correct. Assuming this to be the case, and that the assets upon which the items of commission inserted in column 2 of statement B are calculated, did in fact come to the hands of Mr. Serle as Administrator prior to the passing of Act 2 of 1850, and that no commission in respect of such assets (save that which Mr. Serle has been called upon to refund) has ever been charged by any Administrator, and Mr. Teed having informed me, that he does not claim to be entitled to, or intend to apply for, any commission in respect of such assets, neither the Estates in question nor the East India Company into whose hands the balances at credit of many, if not the whole of such Estates have been paid under the provisions of Section 51 of Act 8 of 1855, would be in any way damnified by Government's now authorizing Mr. Serle to set off as against the gross amount of commission which he is required to refund, the sum of Rupees 1,749-10-5 being the aggregate of the total of column 2 in statement B, and the 3 items noted in the margin, for which, as appears from the statement, Mr. Serle has already accounted ; and I would beg to recommend this concession to Mr. Serle for the favorable consideration of Government. The adoption of this course would reduce the amount to be refunded by Mr. Serle to Rupees 446-2-3.

6	Rupees	4	15	1
7	,,	4	15	0
8	,,	5	0	0

10. I regret that under the circumstances above explained, I am obliged to trouble Government with this further reference, and to solicit orders as to the mode in which it shall be finally adjusted.

11. This being a matter with the details of which the Auditors of the Administrator General's accounts are from personal enquiry and investigation much better acquainted than myself, Government may perhaps think it desirable to submit this communication to them for report, previous to passing orders upon it.

Madras, 18th May 1858.

Sir,

I have to acknowledge the receipt of your letter of the 8th Instant, annexing Extract from the Reports of the Auditors, touching the refundment of commission on certain (72) over-invested Estates. The extracts afford me no information as to the amount to be refunded by me, and I must again request of you to furnish me with a detailed account or some account, shewing what I have to refund.

I shall also feel obliged by your informing Government, that I have expressed my readiness to refund on being furnished with this information, I have no means of obtaining myself.

I beg leave to observe, however, that by para. 2 of the Extract of Minutes Consultation, No. 27, dated 13th January 1855, the commission on these Estates were sanctioned to the best of my recollection by Government. I beg also further to observe, that the greater portion of these Estates having reverted to Government under 51 Section of Act 8 of 1855, the commission which on the close of such accounts would in the usual course of business have been charged by you, has not, I am informed been so charged, and therefore the refund now claimed by Government, I submit respectfully for their consideration is erroneous, the same being due to you and not to Government. I beg however to repeat, I am prepared to make the refund called for on being furnished with a Memo. of the amount, as I cannot be expected to pay into the Treasury an indefinite sum of money.

I am, Sir,
Your obedient Servant,
(Signed) WM. A. SERLE.

To C. M. Teed, Esq., Administrator General,

No. 299.

Madras, June 7th, 1858.

My Dear Cardozo,

I have been ordered by Government to take steps for obtaining payment from Mr. Serle of the aggregate amount of commission improperly charged by him as Administrator General, on the 72 over-invested Estates referred to in the Auditor's Report of the 8th November 1854. If you can give me the *names* of these 72 Estates, I shall be much obliged to you, for neither the Report or any of the papers which Government has sent me afford this information, and if you can also give me the amounts charged for commission, I shall be still further indebted.

This matter ought to have been adjusted by Mr. Serle long long ago, and as my orders are peremptory, I am anxious to lose no time in bringing it to a close and of getting the information that will enable me to do so in the most expeditious manner that I can.

Your's very sincerely,
(Signed) J. R. BOYSON.

B. Cardozo, Esq.

My Dear Boyson,

You will find the names of 22 of the Estates at para. 12 of the Report dated 8th November 1854, together with the amount of commission charged on the over-investments. In some para. it is also shewn, that on 8 Estates commission was only reckoned on so much of the amount invested, as actually belonged to those Estates.

On 42 Estates commission was charged in the last half of 1854, and as Government by Extract Minutes Consultation, No. 27, dated 13th January 1855, permitted Serle to retain the commission charged on all the over-investments, we did not give any detail thereof, but simply alluded to the subject in para. 10 of our Report, dated 27th January 1855.

You can, however, obtain full particulars from the present Administrator General, to whom Mr. Serle handed over his Books and Vouchers.

Believe me, your's sincerely,
(Signed) B. CARDOZO.

8th June 1858.

No. 305.

June 8th, 1858.

My Dear Cardozo,

Thanks for your note of this date, I am very anxious to get the matter settled without any unnecessary delay, consequent on official correspondence or otherwise. I have seen Mr. Teed and Mr. Serle as well as Mr. T. Brass. The latter tells me that on the Auditor's commission statement for the half years the 72 Estates which commission was improperly charged were ticked off. If you will kindly look out this list and send it to me, (or a copy of it) I shall be very much obliged, as Mr. Brass can then at once turn up the account of each Estate and give me the commission charged. This will save much time and trouble, and will, I hope put you to very little inconvenience.

Your's sincerely,
(Signed) J. R. BOYSON.

B. Cardozo, Esq.

9th June 1858.

My Dear Boyson,

I enclose a list of the 127 Estates on account of which over-investments were made.

The items marked thus × are, I think the 42 Estates, to which commission was debited in the second half of 1854. I also send the commission lists for both half years, and hope with these documents to assist him. Mr. Brass will have no difficulty in making out a correct account of the commissions improperly levied by Mr. Serle.

Believe me, your's sincerely,
(Signed) B. CARDOZO.

P. S.—Please return the three lists when you no longer require them.

No. 308.

June 9th, 1858.

My Dear Teed,

I send you a note from Cardozo with 3 enclosures, relating to the commission charged by Serle to the 127 Estates on account of which over-investments were made, and shall be much obliged by your sending me a statement shewing the amount which Serle should refund. I have shewn the enclosures to Mr. Brass, and he says that the required statement can now be made without much trouble.

Your's sincerely,

(Signed) J. R. BOYSON.

C. M. Teed, Esq.

A.

Statement of Commission Account of Mr. Serle, over-drawn, &c.

	Amount over-drawn	Amount short-drawn	
	Rs. A. P.	Rs. A. P.	
1 Campbell, Ens. H. F...	.....	1 4 6	
2 Do. E. C...	4 14 11	.....	
3 Coote, H. S...	16 2 5	.....	
4 Cooper, E...	.....	.....	Full Comn. charged entitled to.
5 Cassans, T...	9 9 10	.....	
6 Clarke, E...	11 6 2	.....	
7 Campbell, D. A...	12 15 7	.....	
8 Cushney, J. F...	12 0 7	.....	
9 Dawse, W...	7 15 11	.....	
10 Dickson, J...	2 3 7	.....	
11 Douglas, Ens. W. N...	.....	.....	Full Comn. charged entitled to.
12 Everson, M...	.....	20 14 9	
13 Goard, James...	.....	34 8 9	
14 Hardy, W...	19 9 5	.....	
15 Hay, W. G..	4 7 11	.....	
16 Mather, J...	.....	44 10 1	
17 Ogilvie, W...	18 11 10	.....	
18 Oliver...	14 13 7	.....	
19 Paulin, H...	13 15 7	.....	
20 Pétrie, W...	5 6 3	.....	
21 Parker, Major R...	7 6 3	.....	
22 Protheroe, Mr. J. L...	22 12 3	.....	
23 Ricks, J...	16 3 5	.....	
24 Ricketts, Cornet W. H...	5 3 8	.....	
25 Russell, Serjt. T...	.....	41 1 10	
26 Roberts, Lieut. G...	14 5 8	.....	
27 Robertson, Lieut. J. B...	15 11 8	.....	
28 Chauvel, Capt. T. A. for T. R. A. C.	14 4 3	.....	
29 Do. do. for V. C...	23 12 6	.....	
30 Coane, Lieut. M. for H. C....	7 7 0	.....	
31 Ellis, Mr. H. P. for F. M. E...	14 10 0	.....	
32 Fountaine, Miss M. for E. J. Cooke.	16 4 7	.....	
33 Irwin, Revd. A. L. for S. J. Irwin...	12 4 7	.....	
34 Munro, U. V. for M. M. M...	0 11 9	.....	
35 Nedham, Capt. F. J. for natural son.....	13 1 8	.....	
36 Orme, for A. O...	9 15 7	.....	
37 Do. for O. O...	10 5 0	.....	
38 Do. for D. O...	12 14 2	.....	
39 Page, Mrs. E. for Charlotte Milton.....	11 2 0	.....	
40 Purser, Mr. W. for P. and H...	15 10 1	.....	
41 Rooney, Serjt. O. for J. N...	14 10 10	.....	
42 Rollo, Mr. J. W. for Duee...	15 13 9	.....	

	Amount over-drawn	Amount short-drawn	
	Rs. A. P.	Rs. A. P.	
1 Anderson, J. J. M...	13 12 3	.....	
2 Burns, J...	.....	22 4 2	
3 Bonham, C. H...	.....	1 6 9	
4 Binny, W...	.....	1 0 0	
5 Burnaud, O. L...	.....	.....	Full Comn. charged entitled to.
6 Banks, Mr. W..	.....	.....	Comn. charged refunded, see Auditor's Report of 30th June 1854.
7 Broome, Condr. T. T...	.....	.....	
8 Baynes, Capt. T...	17 2 2	.....	
9 Stewart, Capt. D. C...	12 5 11	.....	
10 Shepherd, Lieut. H...	5 11 5	.....	
11 Stewart, Lieut. Col. M...	14 12 7	.....	
12 Shaw, Mr. H...	14 12 7	.....	
13 Stibolt, Mr. H. H...	14 8 4	.....	
14 Seymour, Lieut. R...	4 11 3	.....	
15 Thomson, Mrs. E...	7 12 4	.....	
16 Thompson, Mrs. M...	6 13 1	.....	
17 Tatham, Mr. J...	15 6 7	.....	
18 Taylor, Surgeon A...	14 10 9	.....	
19 Vernon, Lieut. Col. J. R...	.....	46 9 0	
20 Vanspall, Esq., F. C...	6 15 6	.....	
21 Valentine, Mr. D...	14 11 7	.....	
22 Williams, Lieut. G...	22 8 11	.....	
23 Walter, Mr. S...	4 15 7	.....	
24 Webb, Esq., J...	10 14 5	.....	
25 Woodward, Cornet H. C...	10 3 0	.....	
26 Young, Mr. D...	15 10 1	.....	
27 Young, Lieut. G...	.....	4 3 10	
28 Broadley, Mr. A. for children generally.....	.....	6 2 8	
29 Stehelin...	.....	.....	
30 Welland, Major F. for A. S. W...	12 14 0	.....	
	670 4 7	224 2 4	

B.

Estates.	Commission drawn.	Commission entitled to.	Commission over-drawn.	Commission short drawn.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1 Campbell, Ens. H. F...	30 13 8	32 2 2	.....	1 4 6
2 Do. E. C...	71 3 6	66 4 7	4 14 11	.....
3 Coote, H. S...	25 10 1	9 7 8	16 2 5	.....
4 Cooper, E...	25 10 1	25 10 1	.....	.....
5 Cassans, T...	17 8 9	6 2 7	11 6 2	.....
6 Clarke, E...	16 9 7	3 10 0	12 15 7	.....
7 Campbell, D. A...	19 9 0	7 8 5	12 0 7	.....
8 Cushney, J. F...	20 12 6	12 12 7	7 15 11	.....
9 Dawse, W...	25 0 0	22 12 5	2 3 7	.....
10 Dickson, J...	1 10 9	1 10 9	.....	.....
11 Douglas, Ens. W. N...	75 13 9	96 12 6	.....	20 14 9
12 Everson, M...	113 12 8	148 5 5	.....	34 8 9
13 Goard, James...	52 12 9	33 3 4	19 9 5	.....
14 Hardy, W...	72 10 5	68 2 6	4 7 11	.....
15 Hay, W. G...	103 13 0	148 7 1	.....	44 10 1
16 Mather, J...	19 11 10	1 0 0	18 11 10	.....
17 Oglivie, W...	22 8 7	7 11 0	14 13 7	.....
18 Oliver...	14 15 7	1 0 0	13 15 7	.....
19 Paulin, H...	13 12 6	8 6 3	5 6 3	.....
20 Petrie, W...	8 14 3	1 8 0	7 6 3	.....
21 Parker, Major R...	27 13 11	5 1 8	22 12 3	.....
22 Protheroe, Mr. J. L...	17 3 5	1 0 0	16 3 5	.....
23 Ricks, J...	77 11 1	72 7 5	5 3 8	.....
24 Ricketts, Cornet W. H...	159 9 3	200 11 1	.....	41 1 10
25 Russell, Serjt. T...	20 6 11	6 1 3	14 5 8	.....
26 Roberts, Lieut. G...	22 8 9	6 13 1	15 11 8	.....
27 Robertson, Lieut. J. B...				

	Estates.	Commission drawn.			Commission entitled.			Commission over-drawn.			Commission short-drawn		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	R.s	A.	P.
28	Chauvel, Capt. T. A. for T. R. A. C... ...	35	2	0	20	13	9	14	4	3	.....		
29	Do. do. for V. C...	40	14	1	17	1	7	23	12	6	.....		
30	Coane, Lieut. M. for H. C...	15	7	1	8	0	1	7	7	0	.....		
31	Ellis, Mrs. H. P. for F. M. E...	37	9	4	22	15	4	14	10	0	.....		
32	Fountaine, Miss M. for E. J. Cook... ...	44	10	11	28	6	4	16	4	7	.....		
33	Irwin, Revd. A. L. for S. J. Irwin... ...	30	3	0	17	14	5	12	4	7	.....		
34	Munro, U. V. for M. M. M.....	58	3	0	57	7	3	0	11	9	.....		
35	Nedham, Capt. F. J. for natural son... ...	33	13	3	20	11	7	13	1	8	.....		
36	Orme, for A. O...	24	7	7	14	8	0	9	15	7	.....		
37	Do. for O. O...	24	13	0	14	8	0	10	5	0	.....		
38	Do. for D. O.....	28	12	6	15	14	4	12	14	2	.....		
39	Page, Mrs. E. for Charlotte Milton... ...	15	4	10	4	2	10	11	2	0	.....		
40	Purser, Mr. W. for P. and H...	21	1	8	5	7	7	15	10	1	.....		
41	Rooney, Serjt. O. for J. N...	55	4	0	40	9	2	14	10	10	.....		
42	Rollo, Mr. J. W. for Duee...	26	5	9	10	8	0	15	13	9	.....		

	Estate.	Commission drawn.			Commission entitled to.			Commission overdrawn.			Commission less drawn.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Anderson, J. J. M...	32	11	1	18	14	10	13	12	3	.....		
2	Burns, J...	1	10	5	23	14	7	.....			22	4	2
3	Bonham, C. H...	16	12	0	18	2	9	.....			1	6	9
4	Binny, W...	5	13	11	6	13	11	.....			1	0	0
5	Burnaud, O. L...	5	14	7	5	14	7	.....			.....		
6	Banks, Mr. W...	4	15	1	Since adjusted see Receipt of 30th June 1854.								
7	Broome, Condr. T. T...	4	15	0	do.						do.		
8	Baynes, Capt. T...	5	0	0	do.						do.		
9	Stewart, Capt. D. C...	37	14	8	20	12	6	17	2	2	.....		
10	Shepherd, Lieut. H...	27	8	0	15	2	1	12	5	11	.....		
11	Stewart, Lieut. Col. M...	10	3	5	4	8	0	5	11	5	.....		
12	Shaw, Mr. H...	21	11	11	6	15	4	14	12	7	.....		
13	Stibolt, Mr. H. H...	21	11	11	6	15	4	14	12	7	.....		
14	Seymour, Lieut. R...	22	0	9	7	8	5	14	8	4	.....		
15	Thomson, Mrs. E...	17	10	5	12	15	2	4	11	3	.....		
16	Thompson, Mrs. M...	9	4	4	1	8	0	7	12	4	.....		
17	Tatham, Mr. J...	7	13	1	1	0	0	6	13	1	.....		
18	Taylor, Surgeon A...	22	5	11	6	15	4	15	6	7	.....		
19	Vernon, Lieut. Col. J. R...	15	10	9	1	0	0	14	10	9	.....		
20	Vanspall, Esq., F. C...	7	4	2	53	13	2	.....			46	9	0
21	Valentine, Mr. D...	8	7	6	1	8	0	6	15	6	.....		
22	Williams, Lieut. G...	15	11	7	1	0	0	14	11	7	.....		
23	Walter, Mr. S...	27	14	5	5	5	6	22	8	11	.....		
24	Webb, Esq., J...	63	2	0	58	2	5	4	15	7	.....		
25	Woodward, Cornet H. C...	18	11	2	7	12	9	10	14	5	.....		
26	Young, Mr. D...	40	12	5	30	9	5	10	3	0	.....		
27	Young, Lieut. G...	22	9	5	6	15	4	15	10	1	.....		
28	Broadley, Mr. A. for children generally ...	20	7	11	24	11	9	.....			4	3	10
29	Stehelin...	56	7	9	62	10	5	.....			6	2	8
30	Welland, Major F. for A. S. W... ...	26	4	5	13	6	5	12	14	0	.....		
								670	4	7	224	2	4

No. 13. ORDER THEREON, No. 1573; dated 8th November 1858.

Referred to the Auditors of the Accounts of the Administrator for report.

(Signed) W. H. BAYLEY,
Acting Secretary to Govt.

Exd. F. Cartledge.

4

Such Commission as against the Amount he has been required to refund—

No 1573.

Referred to the Auditors of the Accounts of the Administrator for report.

Fort St George 8 November 1858.

To the Auds of the Accts of the Admr General with 3 ordy. State

" Govt Solicitor

Dis. 18th

C 19th Oct.r 1858 No.s 56 & 57.

Judl.l Ltr.s to Engd. 15th Febry.
No.s 7 of 1859 Paras 20 & 21.

In Dy. to Corrs. 9th November

Judicial 1858 Sept.r

From The Hon.ble Comp.y's Sol.r

To The Chief Secy to Govt.

Dated 25th. October

Received 7/

Rs. 1910. No. 549.

7 Enclosures

No.

Reporting the Steps taken and the result thereof with regard to Commission over charged by Mr. Serle (as Admor Genl) to certain Estates and re-Commending Mr. Serle's claim (to certain Commission that had not been charged) to set-off Costs and Order

C 12th Oct.r
R 4th Nov.r

12813.