M.R. O. 1—30,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial **DEPARTMENT.**

G.O. No. 188 Press ~~Mis.~~

19-22

Dated 11—2— ~~19~~ 1815

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188

Read the following letters.

No. 19. From the Auditors of the Accounts of the Administrator General, Madras; to the Chief Secretary to Government, Fort Saint George, dated 24th December 1858.

SIR,

Ext Mins. Cons., No. 1699, Judicial Department, 1st December 1858.

We have the honor to acknowledge receipt of the order of Government noted in the margin, and to report that we have examined the Books of the Ecclesiastical Registrar and the Administrator General, with reference to certain remittances made by Mr. Serle, the late Administrator General, to his Agents Messrs. Brundrett and Co.

2. In the case of Chester's Estate we find that on 13th September 1851, a Bank of England Post Bill for £200 was purchased for..... ...Rupees 2,053 7 7
and on the 14th a set of Bills for £5-2-9..... ... ., ,, 52 3 7

Rupees...2,105 11 2

which sum with Interest at 4 per cent. from 15th September 1851, was paid by Mr. Serle to the Administrator General on 11th October last.

3. The amount of Interest to be required in terms of the letter from the Government Solicitor, No. 569, dated 5th November last, at 5 per cent. should be on
Rupees 2,053-7-7 from 13th September 1851 to 11th October 1858, Rupees 726 10 3
on Rupees 52-3-7 from 14th September ,, ,, ,, 18 7 4

Rupees... 745 1 7

of which there has been already paid..... ..... 595 9 6
leaving now to be paid..... ..... 149 8 1

Rupees...745 1 7

4. The amount refunded by Mr. Serle has since been remitted by Mr. Teed to Mr. Francis Clark of the East India House, under deduction of Rupees 29-12-6 of commission, which amount in addition to the above Interest ought, we presume, to be repaid by Mr. Serle.

5. In the case of Major Hawes' Estate, we find that on the 11th November 1846, Mr. Serle remitted to his Agents £556-8-8 = Rupees 5,870-1-6, and that they on 6th September 1848 paid to the Executrix of Major Hawes' Widow £278-4-4 = Rupees 2,935-0-9.

6. The remaining moiety is stated by Messrs. Brundrett and Co., to have been remitted back by them to Mr. Serle, "who informed them that he had replaced "the same to the credit of the Estate at Madras, there to remain until "he could be legally discharged." Mr. Serle now declares that he "never received this moiety back," and we find that no sum was replaced to the credit of the Estate, but on 7th October 1858, Mr. Serle remitted to Mr. Cook £283-4-4 = Rupees 2,935-0-9 the remaining moiety, and he states that in doing so, he requested Mr. Cook to inform him, "from what date, and at what rate he would "on behalf of those he represented require Interest to be paid, when it would be remitted." As Mr. Serle in the case of Chester paid Interest from the date of remittance to the date of repayment, we presume, that the same course should be followed in the present instance. The amount being for 11 years and 330 days on the unpaid moiety, is Rupees 1,746-14-10.

See letter from Messrs. Brundrett and Randall, to Mr. W. H Wicks dated 10th February 1858, page 4 of Ext. Mins. Cons., No. 1463, dated 16th October 1858.

7. While making enquiries in the Administrator General's Office respecting these Estates, other circumstances have come to our knowledge, which we have deemed it our duty to investigate and bring to the notice of Government.

8. It appears that at various dates from 25th March 1847 to 1st July 1851, Mr. Serle had remitted sums amounting in all to Rupees 8,092-9-6, on account of 11 Estates, to Messrs. Brundrett and Co., to be by them paid to the parties entitled to receive them. None of these sums were paid by Messrs. Brundrett and Co., and on 2nd June 1853, they sent to Mr. Serle a Bill for £1,516-10-6, which included the above remittances and other sums.

9. On 7th July 1855, Mr. Teed having discovered that no acquittances for these sums had been sent by Messrs. Brundrett and Co., wrote to them requesting to be informed, "what has "been done with regard to the following Estates, J. E. Chester, Esq., Lieutenant Colonel John "Wissett, Captain W. McIntosh, Captain C. H. Warre, Lieutenant E. Busby, Captain J. M. "Johnston, Jas. Meighan, Captain R. Cocke, Sir E. Nixon, Lieutenant J. H. Kaye, Lieutenant "A. T. Chambers, Captain H. Broderip. By the papers relating to these Estates, I observe that "Mr. Serle made various remittances to you for payment to the next of kin of the deceased "parties. If you have discovered any of the next of kin, and made payments to them, I shall "feel obliged by your forwarding to me their acquittances as early as practicable;" and on 18th August of the same year these gentlemen replied as follows:—"The funds remitted in those of "Chester, Wissett, McIntosh, Warre, Busby, Johnston, Meighan, Cocke, Nixon, Kaye and "Chambers, together with several others, viz., Sutton, Hunter, Hawkins, Brooke, Longdel and "Eliot, amounting in the whole to £1,516-10-6, were at Mr. Serle's request remitted back by "us to him in a Bill for that amount on 2nd June 1853."

10. Mr. Teed again addressed Messrs. Brundrett and Co., on 8th October 1855, requesting particulars of the above Bill with a list of the Estate shewing the amounts remitted on account of each, but receiving no reply, he appears to have then written privately to Mr. Serle on the subject. Of this letter no copy has been produced. After Mr. Serle's return to this country from England, he wrote to Mr. Teed on 19th June 1856 as follows:

"Previous to the Act which established the Office of Administrator General, I employed "Agents in England to assist me in distributing and in obtaining receipts from parties to whom "payments were made. In some cases parties have failed to come forward, or satisfactorily "establish their titles. On my resigning definitively the Administrator General's Office, I called "for the sums so situated, which I now enclose as per Memo. and for which please give me a "receipt. You are aware of these facts."

11. The list will be found in the annexed copy of our letter to Mr. Serle dated 14th Instant.

12. The amount so refunded was replaced to the credit of the accounts by Mr. Teed, who made the following entry in his Cash Book.

20th June 1856. "To the undermentioned Estates, received from W. A. Serle, Esq., the former Administrator General, being the assets belonging to the undermentioned Estates remitted by him to Messrs. Brundrett, Randall and Simmons of London, for payment to the party or parties entitled to distribution, and which assets were not applied, the parties not having been traced."

(Then follows the list as per Mr. Serle's Memo.)

13. Government will observe that in Mr. Serle's letter as above, he stated that it was only on his definitively resigning the office of Administrator General, he withdrew the sums in question from Messrs. Brundrett and Co.'s hands; and, further, that the entry of the said sums in the Administrator General's Cash Book was so worded as to lead the Auditors to believe that the transaction was recent, whereas Messrs. Brundrett and Co.'s letter of 18th August 1855, of which they had no knowledge, states that the sums in question, together with others, were remitted back to Mr. Serle on 2nd June 1853, or three years previous.

14. We thereupon called upon Mr. Serle for explanations respecting these sums, and we have also called upon Mr. Teed to inform us, why he consented to receive the bare Principal without payment of Interest. A copy of our correspondence is annexed hereto. No reply has as yet been received to our letter to Mr. Serle of 17th Instant. When received, a copy will be submitted.

15. Mr. Serle alleges that the sums remitted by him were not paid by Messrs. Brundrett and Co.

1st. "Because the parties made no application, (see Chester's Estate by way of example, the parties in this Estate having only preferred their claim a few months ago.)

2nd. "Or because the parties had not established in Law their demand."

16. We would remark in reference to this that had the beneficiaries not been known to Mr. Serle, he ought not to have remitted the amounts to his Agents; but in point of fact, they were known in almost every case, as will appear from the 6th column of the Statement which we annex. Again in their letter to Mr. Teed of 18th August 1855, part of which has been already quoted, Messrs. Brundrett and Co. say, "the only mode we know of to ascertain the addresses "is to advertise for the parties, this has been our usual course where beneficiaries were required "and not known."

17. It does not appear whether this course was adopted in respect of these eleven Estates, and in one case at least that of Nixon was unnecessary, as Messrs. Hoare of Lombard street were the parties to whom the amount was to be paid.

18. It will be observed, that Mr. Serle's reasons for not earlier replacing these sums to the credit of the Estates, were

1st. "Because they no longer, in my opinion, formed any part of such Estates in Law, "these Estates having been distributed; and that these sums belonging to the parties beneficially interested, to whom notice had been given, could not properly be so brought back as they "formed no part of such Estates.

2nd. "That being so distributed and remitted for distribution, whether the same remained in my hands or in those of my Agents, in Law was the same thing."

19. We would remark, however, that at the closing of almost every account there are sums retained to be afterwards paid, and these though not invested remain in deposit in the Administrator General's *official* accounts with the Bank of Madras.

We presume that should Government in accordance with the opinion of their Solicitor order Interest to be paid in the cases of Chester and Hawes at the rate of 5 per cent., they will require Interest at the same rate to be paid in the balances of the above Estates. The annexed Statement contains full particulars of the dates of remittances and of the Interest that would thus become due.

We have &c.,

(Signed) B. CARDOZO,

(„) J. T. MACLAGAN,

Auditors of the Accounts of the Administrator General.

From the Auditors of the Accounts of the Administrator General, Madras; to W. A. SERLE, Esq., dated 14th December 1858.

SIR,

Judicial Department, No. 1699, dated 1st December 1858.

1. With reference to the order of Government marginally noted, we have the honor to request that you will favor us with explanation on the following points:

2. We find in the Administrator General's Office, a letter from Messrs. Brundrett and Randall, dated 18th August 1855, in which they state that, "the funds remitted in the Estates of "Chester, Wissett, McIntosh, Warre, Busby, Johnston, Meighan, Cocke, Nixon, Kaye and "Chambers, together with several others, viz., Sutton, Hunter, Hawkins, Brooke, Longdel and "Eliot, amounting in the whole to £1,516-10-6, were at Mr. Serle's request remitted back by "us to him in a bill for that amount on 2nd June 1853." In your letter to the Honorable Company's Solicitor, dated 30th October 1858, you state that, "in 1853 having incurred the displeasure of the Honorable Court in having protested against the appointment of Mr. F. Clerk "as my Agent in England, and having received strict orders not to employ Messrs. Brundrett

"and Co. any longer as my Agents, and being anxious to avoid further censure, I closed all "transactions with them and transferred the several sums appearing in their hands with the "exception of Chester's which remained in abeyance for the reasons above mentioned on my "resigning office to the present Administrator General."

3. We cannot find that any sums were replaced to the credit of any of these Estates until 19th June 1856, when you wrote to Mr. Teed as follows:—"Previous to the Act which esta- "blished the Office of Administrator General, I employed Agents in England to assist me in dis- "tributing, and in obtaining receipts from parties to whom payments were made. In some cases "parties have failed to come forward, or satisfactorily establish their titles. On my resigning "definitively the Administrator General's Office, I called for the sums so situated, which I now "enclose as per Memo. and for which please give me a receipt. You are aware of these facts."

The following is a copy of the Memo:

	Rs.	A.	P.
"Captain J. M. Johnston, ...	1,659	8	5
"Mr. G. Sutton, ...	67	6	9
"Mr. J. Meighan, ...	532	1	6
"Captain J. H. Kaye, ...	109	3	8
"Lieutenant A. T. Chambers, ...	3,914	9	8
"Lt. Col. J. Wissett, ...	736	7	2
"Captain R. Cocke, ...	137	11	8
"Sir E. Nixon, ...	285	2	0
"Lieutenant E. Busby, ...	136	15	8
"Captain W. McIntosh, ...	136	15	8
"Captain C. H. Warre, ...	376	7	4
	8,092	9	6

"J. E. Chester, in abeyance."

4. We have to request therefore that you will acquaint us whether you received the remittance of £1,516-10-6, alluded to by Messrs. Brundrett and Randall, and if so, why the amounts of which that remittance was composed were not placed to the credit of the several Estates at the time. If that remittance was not received, we request to be informed on what date you received the sum of Rupees 8,092-9-6 which was paid by you to the present Administrator General on 19th June 1856. We shall also be glad, if you can inform us why the sums remitted to Messrs. Brundrett and Randall on behalf of these Estates were not paid by these gentlemen to the parties entitled to receive them.

5. With reference to the Estate of Major M. Hawes, we observe, that a set of Bills at 30 days' sight for £556 8-8, was purchased by you on 11th November 1846, and that one half of this amount £278-4-4, was paid by Messrs. Brundrett and Randall to James and Elizabeth Green, on 6th September 1848. We request you will acquaint us when the remaining moiety was returned to you by Messrs. Brundrett and Randall, and when you remitted the same to the party interested.

We have &c.,
(Signed) B. CARDOZO,
(„) J. T. MACLAGAN,
Auditors of the Accounts of the Administrator General.

Red Hills, 16*th December* 1858.

GENTLEMEN,

I have the honor to acknowledge the receipt of your letter of the 14th Instant, received by me this day, and in reply to the 1st question conveyed in your letter under reply, to state that I did receive this remittance from Messrs. Brundrett and Co. of £1,516-10-6, and that I did not bring the same back to the credit of the Estates to which they originally belonged, because

1st. They no longer, in my opinion, formed any part of such Estates in Law, these Estates having been distributed; and that these sums belonging to the parties beneficially interested, to whom notice had been given, could not properly be so brought back as they formed no part of such Estates.

2nd. That being so distributed and remitted for distribution whether the same remained in my hands or in those of my Agents, in Law was the same thing, and the fact of the peculiar circumstances under which I acted did not alter the position of affairs; indeed subsequently to the receipt of these sums, I paid away to the parties interested, all the sums specified in your List No. 1, with the exception of those set out in List No. 2, and as all these sums appeared outstanding as they must have done to have enabled the present Administrator General to apply for them, I considered, I had sufficiently obeyed the orders of Government by closing my Agency with Messrs. Brundrett and Co.

With reference to the 2nd question also set out in the same para. (4), I beg to state Messrs. Brundrett and Co. did not pay these sums away for one of two reasons,

1st. Because the parties made no application, (see Chester's Estate by way of example, the parties in this Estate having only preferred their claim a few months ago.)

2nd. Or because the parties had not established in Law their demand.

With reference to Major Hawes' Estate, I have to observe, I never received this moiety back and that there is error somewhere. Upon a Mr. Cocke however appearing on behalf of some parties claiming through *five bills* (?) and tendering certain evidence though not very complete, I intimated my intention of immediately remitting this moiety which I did in accordance with such promise in October last, Mr. Cocke having in June last requested me to remit to him this share (my illness prevented my doing so before), at the same time I requested he would inform me from what date and at what rate he would on behalf of those he represented require Interest to be paid, when it would be remitted, as the parties interested were not to be damnified by any acts of mine or of my Agents.

The words underlined are not plain in the original.

The receipts for the payments made by me must be in the A. G. Office.

I am &c.,
(Signed) W. A. SERLE.

From the Auditors of the Accounts of the Administrator General Madras; to W. A. SERLE, Esq., dated 17th December 1858.

SIR,

We have the honor to acknowledge receipt of your letter of yesterday's date acquainting us that you received the remittance of £1,516-10-6 sent to you by Messrs. Brundrett and Co. in June 1853.

On examining the discharges in the cases of Hunter, Hawkins, Brooke, Longdel and Eliot, we find that the amounts were severally paid by Messrs. Brundrett and Co., previous to 2nd June 1853 and could not therefore have formed part of the above sum of £1,516-10-6 remitted by them to you on that date. The other Estates Wissett, McIntosh, Warre, Busby, Johnston, Meighan, Cocke, Nixon, Kaye and Chambers amounted to.....Rupees 8,092 9 6
and that of Chester to 2,105 11 2

Together...10,198 4 8

We request therefore that you will acquaint us how the sum of £1,516-10-6 was made up, and on what date it was received by you. If you can favor us with copy of Messrs. Brundrett and Co.'s letter making the remittance, we shall be obliged.

In their letter to Mr. Teed of 18th August 1855, Messrs. Brundrett and Co. state, that it was their usual course to advertise for the parties where beneficiaries were required and not known. We shall be glad if you can inform us, why this was not done in the cases now under consideration. We find that the entries in the Ledgers and the letters to Messrs. Brundrett and Co., making the remittances contain in almost every case the names of the parties to whom payment was to be made.

We have &c.,

(Signed) B. CARDOZO,
(,,) J. T. MACLAGAN,
Auditors of the Accounts of the Administrator General.

To the above no reply has yet been received.

From the Auditors of the Accounts of the Administrator General, Madras; to C. M. TEED, Esq. dated 17th December 1858.

SIR,

Judicial Department, No. 1699, dated 1st December 1858.

With reference to the order of Government marginally noted, and to the investigations that we have been making in your Office respecting the amounts remitted to Messrs. Brundrett and Co. by Mr. Serle, we have the honor to remind you, that in their letter of 18th August 1855, Messrs. Brundrett and Co., informed you that they remitted back the funds in certain Estates to Mr. Serle on 2nd June 1853. We request therefore you will acquaint us, why you consented to receive from Mr. Serle on 19th June 1856 (an interval of three years having taken place) the bare principal funds in these Estates without requiring payment of Interest.

We have &c.,

(Signed) B. CARDOZO,
(,,) J. T. MACLAGAN,
Auditors of the Accounts of the Administrator General.

From the Administrator General Madras; to the Auditors of the Accounts of the Administrator General; dated 22nd December 1858, No. 1944.

GENTLEMEN,

* * * * *

In reply to the latter part of your letter of the 17th Instant, I have to state that I did not consider that Interest was recoverable on account of sums set apart.

I have &c.,

(Signed) C. M. TEED,
Administrator General.

(True Copies.)

(Signed) B. CARDOZO,
(,,) J. T. MACLAGAN,
Auditors of the Accounts of the Administrator General.

Statement of sums remitted to Messrs. Brundrett and Co. by Mr. Serle, and repaid by him to the present Administrator General on 19th June 1856.

No.	Estate.	Date of remittance to England.	Amount remitted.	How previously held.	To whom made payable.	How subsequently disposed of by Mr. Teed.	Interest at 5 per cent. from date of remittance to 19th June 1856.
1	Mr. G. Sutton... ..	25th March 1847	67 6 9	Cash.....	Mrs. Ann Sutton of Liverpool, widow of the deceased.	In hand to credit of Estate.....	31 1 10
2	Capt. J. M. Johnstone.	9th Feby. 1848.	1,659 8 5	In 4 per cent. Sicca Bond.	Mrs. Nanetta Forster of Warhworth Slavick, mother and sole next of kin of deceased.	Invested on 2d November 1857....	693 2 3
3	Mr. Jas. Meighan ...	10th Decr. 1850	532 1 6	In 4 per cent. Company's Paper.	Patrick Meighan of Kednaminsha in Ireland, the father of the deceased.	Invested 23rd April 1857.....	147 0 1
4	Lt. A. T. Chambers.	14th Feby. 1851.	3,914 9 8	In Sicca 4 per cent.	Residuary Legatees in England, pursuant to the Will.	Invested on 19th August 1856, Rupees 1810. ,, on 17th Feby. 1857, Rupees 1775.	1,045 10 10
5	Lt. J. H. Kaye... ...	4th April ,,	109 3 8	Cash.....	The representatives of William Kaye, the father who survived the deceased.	Remitted to Francis Clark, Esq., 10th Decr. 1857.	28 6 2
6	Lt. Col. John Wissett	3rd June ,,	736 7 2	In 5 per cent. Paper.	Mrs. Catherine Wissett, widow of deceased....	Invested 23rd April 1857.....	185 11 10
7	Capt. R. Cocke... ...	5th June ,,	137 11 8	Cash.....	Mrs. Susannah Cocke, the widow of the deceased.	Paid into General Treasury on 1st May 1857, under Section 51 of Act VIII of 1855	34 8 5
8	Sir E. Nixon	5th June ,,	285 2 0	Cash.....	Messrs. Henry Hugh Hoare, Charles Hoare, Henry Marrick Hoare, Hugh Richard Hoare and Henry Chas. Hoare, Bankers, London.	Remitted to Francis Clark, Esq., 7th July 1857.	71 3 2
9	Capt. C. H. Warre. .	21st June ,,	376 7 4	Cash.....	W. Warre, Esq., 13 Austin Friars, London, the brother of the deceased or to his nephew.	In hand to credit of the Estate...	93 14 3
10	Capt. W. McIntosh..	21st June ,,	136 15 8	Cash.....	To the family of the deceased (Mr. Serle refers his Agents to Messrs. Arbuthnot and Co., of London, for information regarding the deceased's mother and sister residing in Inverness.)	Paid into the General Treasury, under Sec. 51 of Act VIII of 1855, 17th June 1858.	34 3 1
11	Lt. E, Busby.....	1st July ,,	136 15 8	Cash.....	Linely Busby, Esq., of Liverpool (in this case reference is also made to Messrs. Arbuthnot and Co. of London.)	Do. 7th May 1857.....	33 13 8
						Rupees...	2,398 11 7

E. E.

(Signed) B. CARDOZO,
(,,) J. T. MACLAGAN,
Auditors of the Accounts of the Administrator General.

No. 20. From the Auditors of the Accounts of the Administrator General, Madras; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 11th January 1859.

SIR,

In continuation of our letter of 24th December last, we have the honor to forward copy of letter from Mr. Serle in reply to ours of 17th Ultimo. Mr. Serle having mentioned to us on Saturday last, 8th Instant, that he never received our second letter, we on that date sent him a copy, to which the enclosed is a reply.

(Signed) B. CARDOZO,
(,,) J. T. MACLAGAN,
Auditors of the Accounts of the Administrator General.

Red Hills, 10th January 1859.

GENTLEMEN,

I have to acknowledge the receipt of a copy of a letter to my address, dated 17th December last.

This copy I received on Saturday last the 8th Instant; I have never received the original and I request you will be good enough to send the person by whom, I presume, you forwarded the same to my office, to-morrow, Tuesday, to point out the individual to whom the same was delivered, as all my Peons, and Clerks deny having received any such paper.

With reference to your question conveyed in the 3rd para. of your letter under reply, I have to observe, that I remitted back to Messrs. Brundrett and Co., Rupees 3,000 by the Mail succeeding their remittance to me, as at the time of such remittance they had perfected the title in an Estate or Estates to that amount. I do not remember the names or name of the same, but they must have formed part of these remitted in Hunter's Estate. I find I paid Messrs. Binny and Co., on behalf of Captain R. Hunter, Rupees 1,300, being 1-7th share in this Estate out of my private funds, the remittance to him through Messrs. Brundrett having crossed him on his way out. This appears by the records of the Administrator General's Office.

The release to which you refer must therefore relate to the other 6 shares.

The account would therefore stand as follows :—

Payment to Mr. Teed in sundry Estates specified...	8,092	9	6
Chester's Estate.....	2,105	11	2
Remitted to Brundrett...	3,000	0	0
1-7th share in Hunter's...	1,300	0	0
	14,498	4	8

The balance must have been made up in the difference of exchange, for I can trace no more.

As a reference to Messrs. Brundrett and Co. would take time, and I know not where to put my hands on the documents you ask for, and as I am most anxious to have the whole question of my remittance account satisfactorily settled, I have written to the Chief Secretary to Government praying that Government will direct an audit of the same from and up to any period they please.

I have &c.,

(Signed) WILLIAM A. SERLE.

To the Auditors of the Accounts of the Administrator General.

In Mr. Hawes' Estate, I received a letter by last Mail, acknowledging the receipt of £283-4-4 and stating that this money Mr. Cook had been informed had not been *remitted* to me but had been transferred to the Agency's General Account (and of course paid away to other parties,) and calling upon me for Interest to the amount of £134-10, 9½ years. This Interest to purchase peace, I remit by this Mail, and I have not paid the same to Mr. Cook or rather to his principal Mr. Wicks.

(True Copy.)

(Signed) B. CARDOZO,
(,,) J. T. MACLAGAN,
Auditors of the Accounts of the Administrator General.

No. 21. From WILLIAM A. SERLE, Esq., late Administrator General; to T. PYCROFT, Esq., Chief Secretary to Government, dated 10th January 1859.

SIR,

I am most anxious to have my remittance accounts audited from the date of my appointment as Administrator General, up to the time Mr. F. Clark was appointed Official Agent of the Administrators General in India, or from any time anterior or subsequent to such periods as the Government may think proper to fix.

The Government, I am certain is only desirous of doing justice to all parties, and I earnestly pray it will direct such audit; the expenses attendant thereon, if any, I shall be happy to meet.

No. 22. ORDER THEREON, No. 188; dated 11th February 1859.

In Extract Minutes of Consultation 1st December last, the Government, at the instance of their Solicitor, referred his letter of the 5th November 1858, to the Auditors of the Accounts of the Administrator General for their report, as to what further sums should be paid by Mr. Serle in respect of the assets of the Estates of Major Hawes and Mr. Chester.

2. The Auditors report that if, according to the opinion held by the Government Solicitor, Mr. Serle pay Interest at 5 per cent. (instead of 4) on the amount due on Chester's Estate from 13th September 1851, (the date of its remittance to Messrs. Brundrett and Co.) to 11th October 1858, when it was paid to Mr. Teed, the amount still to be made good will be Rupees 149-8-1. To this should be added Rupees 29-12-6 which has been charged by Mr. Teed as commission on the amount received by him from Mr. Serle for the Estate, and remitted by him to Mr. F. Clark of the East India House, commission apparently having been previously charged by Mr. Serle on the same sum.

3. The further amount to be paid by Mr. Serle in re Chester's Estate would then be Rupees 179-4-7.

4. In respect to Major Hawes' Estate, if Interest at 5 per cent. be charged on the moiety £283-4-4 or Rupees 2,935-0-9 from the date on which it was remitted by Mr. Serle to his Agents to that on which he sent it to Mr. Cook, *i. e.* from 11th November 1846 to 7th October 1858 or for 11 years, 330 days, it will amount to Rupees 1,746-14-6.

5. Mr. Serle states that, he never received back this moiety. Nevertheless he has paid it to Mr. Cook, and has enquired of him from what date, and at what rate, he would demand Interest. In reply he has been called upon for Interest to the amount of £134-10 for 9½ years which he meant to remit by the outgoing Mail. The rate of Interest demanded seems to be 5 per cent. On what principle the period of 9½ years has been calculated, does not clearly appear.

From Mr. Serle to the Auditors, 10th January 1859.

6. The Auditors further bring to notice that at various dates from 25th March 1847 to 1st July 1851, Mr. Serle remitted to Messrs. Brundrett and Co., sums on account of 11 Estates amounting in all to Rupees 8,092-9-6 for payment to the parties entitled. None of these sums were paid by Messrs. Brundrett and Co., and on the 2nd June 1853, they sent Mr. Serle a Bill for £ 1,516-10-6, which included those remittances and other sums.

7. These remittances on account of the 11 Estates above alluded to, were not however, made over to Mr. Teed by Mr. Serle until June 19th, 1856, or after they had been nearly three years in his hands. If Interest at 5 per cent. be charged on these remittances from the dates on which they were severally made by Mr. Serle to Messrs. Brundrett and Co., to that of 19th June 1856, on which they were made over by the former to Mr. Teed, the amount payable will be Rupees 2,398-11-7.

8. The principal sums payable to the 11 Estates already alluded to, amounted to Rupees 8,092-9-6, the remittance on account of Chester's Estate to Rupees 2,105-11-2 or together Rupees 10,198-4-8, leaving about £500 out of the sum £1,516-10-6, remitted to Mr. Serle by Messrs. Brundrett and Co., yet to be accounted for. In reply to enquiries from the Auditors touching this balance, Mr. Serle says, letter 10th January 1859, that he remitted back to Messrs. Brundrett and Co., Rupees 3,000 by the Mail succeeding their remittance to him, as at the time of such remittance they had perfected the title in an Estate or Estates to that amount.

He does not, however, remember the name or names of such Estate or Estates. Rupees 1,300 were paid to Messrs. Binny and Co. on behalf of Captain R. Hunter. The amount would then stand as follows:—

	Rs.	A.	P.
Payment to Mr. Teed in sundry Estates specified	8,092	9	6
Chester's Estate	2,105	11	2
Remitted to Brundrett and Co	3,000	0	0
¼th share in Hunter's	1,300	0	0
	14,498	4	8

The balance must have been made up in the difference of exchange, for Mr. Serle can trace no more.

9. In his letter to Government bearing date 10th Instant, Mr. Serle states that he is most anxious to have his remittance accounts audited from the date of his appointment as Administrator General, up to the time Mr. F. Clark was appointed Official Agent of the Administrator General in India, or from any time anterior or subsequent to such periods as the Government may think proper to fix. He offers to pay any expense attendant on the audit.

10. The Right Honorable the Governor in Council observes that, Mr. Serle has ceased some years to hold the office of Administrator General. He does not therefore understand how Government could order any audit such as he requests under Act VIII, 1855, or under what authority they could order it, or what effect it would have either as respects themselves or Mr. Serle. Further it does not occur to them how such an audit could be made at all, seeing that Mr. Serle has himself informed the Government Solicitor that he never kept nor was it the practice in his Office to keep any statement of his transactions with his late Agents Messrs. Brundrett and Co.

11. Before passing orders, however, on the several matters above noticed, the Government resolve to refer the papers to the Advocate General for his opinion on the course to be pursued by Government in respect to any further demands to which Mr. Serle may be liable on account of the various Estates mentioned by the Auditors, as also for his opinion on Mr. Serle's application for an audit of his accounts with his former Agents.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

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1415
42
126
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Leslie's explanation relates to those matters which have as yet been brought to notice.

I retain the opinion that it is not expedient that Government should undertake upon itself the responsibility of reopening the Leslie Accounts generally, thereby investigation by the Auditors. Government would thereby undertake responsible (implicitly at all events) for the duly conducted Audit that Mr Brundrett & Randall's Accounts pursuant, which the Leslie says he has not (although there has been more than ample time to have obtained duplicates if the Accounts have been mislaid) it would be impossible for the Auditors to arrive at any conclusion at all.

But Government will of course act upon the advice of the Advocate General. I am very truly

E Bell

C A Harris

11 Juin 1846.
7 Oct. 1848 —
11 jours 390

6 Sept 1848.
7 Oct 1850

10: 31

J. Guisan

Judicial Deptt.

No. 188

Extract from the Minutes of Consultation
Dated 11th January 1839.—
Read the following Letter

From the Auditors of the Accounts of the Administrator General } Here under 24th Decr. 1838 and 11th Jany. 1839.

From Mr. Serle —— —— —— 10th Jany. 1839.

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Well

In Extract Minutes of Consultation 1st Dear. last, the Govt. at the instance of their Solicitor, referred his letter of the 5th Novr. 1838. to the Auditors of the Accounts of the Administrator General for their report as to what further

Exd. F. Cartledge.

further sums should be paid by Mr. Serle in respect of the assets of the estates of Major Hames and Mr. Chester.—

2.— The Auditors report that if, according to the opinion held by the Govt. Solicitor, Mr. Serle pay interest at 5% (instead of 4) on the amount due on Chesters estate from 13th Sept. 1831 (the date of its remittance to Messrs. Brundrett & Co.) to 11th Oct. 1838 when it was paid to Mr. Reed - the amount still to be made good will be Rs. 149-8-1- To this should be added Rs. 29-12-6 which has been

been charged by Mr. Reed as commission on the amount received by him from Mr. Serle for the estate, and remitted by him to Mr. Clark of the East India House - commission apparently having been previously charged by Mr. Serle on the same sum.

3.— The further amount to be paid by Mr. Serle in re Chesters estate would then be Rs. 179-4-7

4.— In respect to Major Hames estate - if interest at 5% be charged on the moiety £283-4-4 or Rs. 2935-4-9 from the date on which it was remitted

remitted by Mr. Serle to his Agents to that on which he sent it to Mr. Cook - i.e. from 11th Novr. 1846 to 11th Octr. 1858 or for 11 years - 330 days it will amount to Rs. 1746-14-6.

5. — Mr. Serle states that he never received back this money - Nevertheless he has paid it to Mr. Cook, and has enquired of him from what date, and at what rate, he would demand interest - In reply he has been called upon for interest to the amount of £134-0- for 9½ years which he meant to remit by the outgoing Mail - The rate of interest demanded

From Mr. Serle to the Auditor - 10th Jany. 1859. —

seems to be 5% - On what principle the period of 9½ years has been calculated does not clearly appear. -

6. — The Auditor further bring to notice that at various dates from 25th March 1847 to 1st July 1851 Mr. Serle remitted to Messrs. Brundrett and Co. sums on account of 11 estates amounting in all to Rupees 8,092-9-6 for payment to the parties entitled - None of these sums were paid by Messrs. Brundrett & Co., and on the 2nd June 1853 they sent Mr. Serle a Bill for £1,516-10-6 which included those remittances and other sums. — These

7.— These remittances on account of the 11 estates above alluded to were however made over to Mr. Seed by Mr. Serle until June 19th. 1836 or after they had been nearly three years in his hands — If interest at 5% be charged on these remittances from the dates on which they were severally made by Mr. Serle to Messrs. Brun-dett & Co. to that 19th June 1836 on which they were made over by the former to Mr. Seed, the amount payable will be Rupees 2,398-11-7.—

8.— The principal sums payable to the 11 Estates already alluded to amount-ed to Rs. 8092-9-6 the remittance

remittance on account of Chesters estate to Rupees 2,105-11-2 or together Rs. 10,198-4-8 leaving about £500 out of the sum £1516-10-6 re-mitted to Mr. Serle by Messrs. Brundrett & Co. yet to be accounted for — In reply to enquiries from the Auditors touching this balance Mr. Serle says — Letter 10th. June 1839 — that he remitted back to Messrs. Brundrett & Co. Rs. 3000 — by the Mail succeeding their remittance to him as at the time of such remittance they had per-fected the title in an es-tate or estates to that amount — He does not however

however remember the name or names of such estate or estates - Rupees 1,300 were paid to Messrs. Binny & Co. on behalf of Captain R. Hunter - the amount would then stand as follows:

	R	A	P
Payment to Mr. Seed in sundry Estates specified	8,092	9	6
Chester's Estate	2,105	11	2
Remitted to Brundrett & Co.	3,000	"	"
1/7th Share in Hunter's	1,300	"	"
	14498	4	8

The balance must have been made up in the difference of Exchange for Mr. Seale can trace no more -

9 - In his letter to Govt. bearing date 10th Instant Mr. Seale states that he is most anxious to have his Remittance accounts

accounts credited from the date of his appointment as Administrator General, up to the time Mr. J. Clark was appointed Official Agent of the Administrators General in India, or from any time anterior or subsequent to such periods as the Govt. may think proper to fix." He offers to pay any expense attendant on the audit. —

10. — The Rt. Hon. the Govr. in Council observes that Mr. Seale has ceased some years to hold the office of Administrator General - He does not therefore understand how Govt. could order any

such as he requests any audit under Act VIII 1835 – or under what authority they could order it – or what effect it would have either as respects themselves or Mr. Serle – Further it does not occur to him how such an audit could be made at all – seeing that Mr. Serle has himself informed the Govt. Solicitor that he never kept nor was it the practice in his office to keep any statement of his transactions with his late Agents Messrs. Brundell & Co

11. – Before passing orders however, on the several matters above noticed the Govt. resolve to refer the papers to the Advocate General for his opinion on the course to be pursued by Govt. in respect to any further demands to which Mr. Serle may be liable on account of the various estates mentioned by the Auditors – as also for his opinion on Mr. Serle's application for an audit of his accounts with his former Agents. –

J.P.

Lord Solicitor —
Auditors acct
Adv. Genl

Disp. 11th
I have been talking over this matter with Sir Bryan who has advised that reference to the Adv. Genl. He is wholly opposed to any further auditing of Mr. Serle's accounts by

7th Dec.r/58 - 19 - 22

Replied to 24th Octr
No. 50 of 1859

by Govt. in respect to any further demands to which Mr. Serle may be liable on account of the various Estates mentioned by the Auditors - as also on Mr. Serle's application for an audit of his accounts with his former Agents.

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In Or. to Cons: 15th Feby
Judicial 1859 Dept.t

No. 188

Extract Mins: Cons:

Dated 11th February 1859
~~F.R. 415 - Ans. 19th April 1859~~
" 703 -

Passing observations on the letters from the Auditors of the Accounts of the Administrated Generals dated respectively 24th Dec.r/58 and 10th Janry 1859 regarding certain remittances made by Mr. Serle the Administrator General, to his Agents Messrs Brandreth & Co - but before issuing orders on the several matters noticed, resolving to refer the papers to the Advocate Gen.l for the opinion on course to be pursued by

C. 2nd Feby 1859.
123