

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 490

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Dated 30th August 1857

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Not to be folded or roughly handled

B-181

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from 27th August to 2nd September 1859.*

No. 18. Read the following letter from G. L. PRENDERGAST, Esq., Accountant General; to the Chief Secretary to Government, Fort Saint George, dated Pater's Gardens, 24th August 1859, No. 177.

1. I have the honor to transmit, herewith, transcript of a letter to my address, dated the 16th Instant, from N. C. Moorogasem Moodelliar, my Principal Uncovenanted Assistant, but now Acting 1st Assistant Accountant General, together with a Memorial* from him in triplicate to the address of the Right Honorable the Secretary of State in Council of India. The

† Page 1426.

prayer of the Memorialist is, that the Rule published in the Fort Saint George Gazette† of the 27th November 1855, may be held inoperative in his case, as being a special one; when he shall be necessitated to apply for Superannuation Pension; for the reasons and on the grounds detailed in the Memorial. The Rule adverted to debars a Government servant, who having quitted their service may not have returned within a year, from counting his former period of service for Pension. The Rule in question, would appear to affect the Memorialist as he quitted Government employ as Head Book keeper and Principal Accountant, in August 1845, after completing a period of service of 18 years and 5 months, and re-entered it, in the same capacity in September 1854; but it must be remarked at the time when he applied to be re-entertained there had been no promulgation of the rule.

2. There is no doubt of the fact that Moorogasem Moodelliar would not have re-entered the Public service, quitting as he did a situation of higher emoluments and less labor, had it not been especially for the reasons set forth in the 4th† ground of the 18th paragraph of his Memorial; because he particularly adverted to it on the occasion of his applying for his former Post‡ when vacant in 1854. If the rule had been in force at the time of his re-entering the Government service, or had there been in his mind the expectation of such a rule affecting him he would hardly have offered his services: for he could never have expected that at his then age, owing to the infirmities of human nature, he would have been able, however willing, to serve a sufficient time for his Pension, if his service were to count, only from the date of his re-entry.

* No. 154.

Vide pages 3 & 4 of Pamphlet.

† "It is due to him to say, that, he has effected much improvement in the system of conducting the general business of the Office since he has been Head Book keeper and from his assiduity and attention, I feel satisfied that in the course of time he would have remedied many of the defects now observable in the system, on which the Books are kept."

‡ Extract Minutes of Consultation, 11th December 1856, No. 1300, in the Revenue Department.

Do. do. 17th do. No. 1322, in the do.

Do. do. 19th June 1857, No. 1190, in the Public Works Department.

Do. do. 1st Septr. ,, No. 1668, in the do.

¶ He also shortened the Financial Report, by adding Appendices to explain at length variations between estimated and actual results.

3. In having secured as reported by me to Government under date* the 25th September 1854, the services of an able man, of whom my Predecessor in paragraph 83 of his report† to Government, dated 10th July 1845, No. 232, stated what is mentioned in the margin, (for ready reference,) I served the Interests of Government and it will be seen from the Government orders quoted in the margin‡ that he has not come short of what was expected from him. Besides the improvements he has effected in the different Departments of this Office, in the Forms, &c., kept in it, which facilitated the preparation of the Financial Statement, Estimates,¶ &c., and lately he has materially assisted

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in preparing the forms of Treasury Accounts, and subsidiary instructions for the introduction of the Bengal system of accounts at his Presidency.

4. I will not prolong this letter, by dwelling on the merits and value of the services rendered by the Memorialist to Government, as the Memorial itself will afford them ample information on all necessary points; and the Testimonials from different Gentlemen, both in and out of the service, as well as the Extract from the Minutes of Government already adverted to, will shew that Moorogasem Moodelliar is fully deserving of the indulgence he asks for: to grant it, would be but an act of justice to a faithful, meritorious, and able public servant, whose equal, in his line, amongst Natives I do not know. One thing I must advert to, and which is of importance, viz., that by the exchange of situation he has not been a gainer, but a loser of upwards of 100 Rupees per mensem, as will be seen from the figured Statement in the margin at the conclusion of his Memorial.

5. I would therefore earnestly solicit that Government will be pleased, in submitting the Memorial to the Home Authorities, to give it their warm support.

From N. C. MOOROGASEM MOODELLIAR, Esq., Principal Uncovenanted Assistant, and Acting 1st Assistant to the Accountant General; to G. L. PRENDERGAST, Esq., Accountant General, Fort Saint George, dated 16th August 1859.

* 3 Copies with 3 printed Pamphlets of Testimonials.

I have the honor to submit, herewith, my Memorial* to the address of the Right Honorable the Secretary of State in Council of India

in England, praying, for the reasons, and on the grounds, therein set forth, to send instructions to this Government, to waive in my favor, as a special case, when I shall be incapacitated for further effective service, and be obliged to apply for a Superannuation Pension, the operation of the order or Rule published in the Fort Saint George Gazette of the 27th November 1855, at page 1426, (being upwards of one year after my return to Government service) to the effect that no servant of Government, who had left their service, and had not returned within 12 months, will be allowed to reckon his former period of service for Pension.

2. You are aware my primary object in returning to Government service at the sacrifice of a situation of higher emoluments and less labor, was to secure a Pension in my old age, for my past services under Government.

3. I beg you will be pleased to forward the Memorial to Government, for transmission to England, with their favorable recommendation.

From N. C. MOOROGASEM MOODELLIAR, Principal Uncovenanted Assistant and Acting 1st Assistant Accountant General at Madras; to the Right Honorable Sir CHARLES WOOD, Bart., M. P., Secretary of State in Council of India, London, dated 16th August 1859.

The humble Memorial of N. C. MOOROGASEM, Moodelliar, Principal Uncovenanted Assistant now Acting 1st Assistant, to the Accountant General to the Government of Fort Saint George.

SHEWETH,

1. That your Memorialist respectfully solicits permission to submit to your Excellency the following circumstances of his case, in the humble but confident hope of its meeting with that support which to your Excellency it may seem to deserve.

2. Prior to entering into the immediate subject of his Memorial, your Memorialist begs to be allowed to give here a short and succinct account of his public services, as on the importance thereof will rest your Excellency's kind consideration of his claims.

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3. Your Memorialist was first entertained in the Accountant General's Office at Madras, on the 1st of March 1827, in the subordinate situation of an Accountant Salary Rupees 49. in the General Department of Accounts, and from his exertions and close attention to business was gradually promoted in the course of 7½ years to that of Assistant Book-keeper,—and shortly afterwards he was raised to the more responsible post of Head Accountant of the Military Department Salary Rupees 100. of Accounts, which he filled for about 2 years, when the Office of a more important nature, viz. that of the Head Accountant in the Revenue Department Salary Rupees 120. of Accounts, became vacant. Mr. Turnbull, the then Accountant General, offered the place to your Memorialist, and although the salary thereof was 2 Rupees less than that he then enjoyed, that Gentleman told him that of the persons then in the office, he considered your Memorialist the only one fit to fill it, and desired him to accept it with a promise of speedy promotion.

4. While holding that situation, and shortly afterwards, your Memorialist was ordered to assist in the Financial Department, in consequence of the prolonged illness of the then Head Financial Accountant,—and as he was unable to join the office, and therefore allowed to retire on a Pension, your Memorialist was confirmed by Mr. Turnbull in that important situation, after having without any additional remuneration, conducted the duties thereof for about 18 months—to his satisfaction. This situation your Memorialist held for upwards of 5 years, when he was promoted to the still more important one and the highest for an Uncovenanted officer in that Office at that time, of "Head Book-keeper and Principal Accountant," by Mr. John Orr, the then Accountant General.

Salary Rupees 350. It had been 450, but when your Memorialist's Predecessor was pensioned, the Government ordered that the Salary of his successor should be 350 Rupees only.

5. With a view to shew the favorable opinion entertained of your Memorialist and the high estimation in which he was held, by his several employers, and how far he merited the various gradual promotions, above noticed, he begs to refer your Excellency first, to the Testimonials of Mr. John Orr and Sir Vansittart Stonhouse, Bart., who had been Accountants General successively, and then, to those of several other Gentlemen connected with the same office, and with whom your Memorialist had the good fortune of being associated and of having daily intercourse on official business, copies and extracts of which Testimonials are contained in the printed Pamphlet herewith submitted.

6. On the occasion of Mr. John Orr's proceeding to the Cape, on sick leave, he addressed your Memorialist a letter expressive of his opinion of him in which he stated as follows: "From being in daily communication with you ever since I became Accountant General, I have had ample opportunity of forming a correct opinion of your character and conduct, and in every particular they have been most satisfactory. Your abilities are of the first order, and your accuracy and thorough and most intimate acquaintance with your duties, no less than your zeal in their discharge, have ever been most conspicuous, and I only wish I had the power of raising your pay to an equivalent with your merits."

7. Subsequently, on the occasion of Mr. John Orr's resigning the office of Accountant General, he placed* on the record of the office, his opinion of your Memorialist in the following words.—"Moorogasem entered the Office in March 1827, in a subordinate situation, but was soon by his own merit promoted and was successively the Head of the Military, Revenue, and Financial, Departments, in which situations he served for about 9 years—and in September 1843 was selected to fill his present

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"high and very responsible post of Head Book-keeper and Principal Accountant. He possesses superior abilities with great clearness of Head and soundness of judgment, added to a thorough knowledge of his duties which he conducts with great assiduity and correctness, and I consider the office very fortunate in having such a man at its head." He added also, "I cannot but express my regret however that so able a servant and one holding so responsible a situation should be so inadequately remunerated, and had my health permitted me to have remained, it was my intention to have applied to Government to place his salary on a proper footing."

† Under date the 24th December 1844, in page 3 of the Pamphlet.

Cape, his opinion of your Memorialist as follows—"Your great attention to your duties since I have been in the Accountant General's Office, your talents and integrity of conduct have deservedly won for you my regard and esteem, and I only hope that ere long you may obtain a salary more suited to your deserts and the high responsibility of your office."

8. Sir Vansittart Stonhouse shortly afterwards succeeded Mr. Orr permanently, and in the course of a few months, when he had occasion to address the Government of Madras about certain defects which formerly existed in the books of the office, he stated at the concluding paragraph of his report* in regard to your Memorialist thus: "he has effected much improvement in the system of conducting the general business of the office, since he has been Head Book-keeper, and from his assiduity, and attention, I feel satisfied that in the course of time he would have remedied many of the defects now observable in the system on which the books are kept."

9. Your Memorialist regrets however to state here, that he was very reluctantly—under circumstances which he does not now consider necessary to mention in detail—obliged to resign his post in the Accountant General's Office, but he thinks it enough if he should explain that it was not in anticipation of a better appointment elsewhere or any appointment at all, for he remained in fact without any employment for nearly a year. In view to convince your Excellency that he had but acted prudently in having taken this step, he would crave permission to quote the following Extract of the opinion expressed by a Member of the Sudr Board of Revenue

Vide Extract Minutes Consultation, dated 18th November 1851, No. 558.

Financial Department. "The Native Servants of Government are treated with a degree of hardship which stands in remarkable contrast to the conduct adopted towards Europeans or Officers of mixed parentage. To such an extent does this severity prevail that all prudent Natives resign when they perceive that their Superiors do not regard them with favor." And the late Mr. G. M. Swinton, then Head Assistant Accountant General, and who, from his position in the Office, was fully cognizant of the circumstances under which your Memorialist resigned, observed,

Vide page 6 of the Pamphlet. "always regret that any thing should have occurred which rendered it advisable for him to resign his situation and retire into

"private life." Shortly before your Memorialist resigned his situation, certain irregularities commenced in the Office, which interfered with the right and conscientious discharge of his duties, and which your Memorialist was rendered powerless to put down. To enter into a detail of them would not only be irrelevant to the subject matter of this Memorial, but unnecessarily occupy your Excellency's valuable moments. It will suffice, however, to mention that these irregularities, in a few years after his resignation, eventuated in a fraudulent and disgraceful act of some of the principal servants of the Office in respect of a

Vide Fort Saint George Gazette, dated 15th October 1852, page 991.

Tanjore bond of a large amount, upon which a Commission of enquiry was appointed by Government; and on their report those servants were ordered to be dismissed and Gazetted as unfit for future Government employ.

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10. On your Memorialist's resigning the Office of Head Book-keeper and Principal Accountant, Sir Vansittart Stonehouse certified regarding your Memorialist as follows, "I regret the loss of his services, and that circumstances have deprived me of the benefit of his talents,

In page 5 of the Pamphlet. "assiduity and intimate knowledge of the business of the Office." Nearly a year after his resignation, as above stated, your Memorialist was taken by Messrs. Arbuthnot and Co., a respectable Mercantile Firm at this Presidency—as their Head Native Agent. Your Memorialist's emoluments there were not fixed in amount, being a stipulated commission on the sales and purchase of goods effected by him on account of the Firm and their constituents.

11. About 5 years afterwards, in September 1850, on the occasion of your Memorialist having applied to the then Governor for a certain appointment which he could have held in addition to the Agency of Messrs. Arbuthnot and Co., Sir Vansittart Stonehouse, whose support he then solicited, replied to him in the following words. "I could not name any one whom I think

In page 5 of the Pamphlet. "more competent than yourself to discharge the duty of an Auditor of the Administrator General's Accounts," and further, "a Native has been appointed one of the Auditors in Calcutta, and I think one of them should be a Native here also, and I shall be very glad to see you nominated. I know of no better person for it."

12. Your Memorialist proceeds to give the opinion of other Gentlemen connected with the Office. Mr. G. L. Prendergast, the then Deputy, and now Accountant General, expressed his opinion of your Memorialist as follows—"my opinion of Mooroo-

In page 6 of the Pamphlet. "gasem is most favorable. I know nothing to his disadvantage—and, as far as my acquaintance with Natives extends, he is the

"most intelligent I have met with, and I am satisfied that he will do credit to any patronage, I shall be very glad to here of his being employed again in the service of Government, who have not a better Native servant I believe."—The late Mr. G. M. Swinton, who as stated in the preceding paragraph was then Head Assistant Accountant General, recorded his sentiments of

In page 6 of the Pamphlet. "your Memorialist in the following words. "I have had constant opportunities of observing his zeal, integrity, general intelligence and intimate acquaintance with the peculiar duties of that situa-

"tion (Head Book-keeper and Principal Accountant,) and I have been led to form the highest opinion both of his character as a man and his qualifications as a public servant of the Government."

13. Mr. J. W. Cherry, then Assistant Accountant General, speaks thus: "I have much pleasure in testifying, as far as I had the opportunity during my service in the Accountant General's Office, to your ability and

In a letter dated 6th February 1845, at pages 6 and 7 of the Pamphlet. "high efficiency in the performance of your official duties"—again in another letter he says—

Dated Cape—10th June 1846, in the same page of the Pamphlet. "from my personal acquaintance with you, I have always had every reason to be perfectly satisfied with your conduct, but that I think on public grounds your services and experience will be a great loss to the Office."

14. Mr. E. Peters, formerly an Assistant Accountant General, expressed his sentiments as follows. "I was glad to find by your letter

In letter from London, dated April 19, 1847, in page 8 of the Pamphlet. "that you had got some employment, although I should have been better pleased still to

Dated do. "hear that you had returned to the service of Government."—Again, in his letter to George Arbuthnot, Esquire, senior partner in the Firm

In page 9 of the Pamphlet. of Messrs. Arbuthnot and Co., about your Memorialist he says, "I have much pleasure in stating that, from what I saw of him while I was in the Accountant General's Office in which he was then employed, I formed the highest opinion of his integrity and ability. I regretted much

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"that he cease to be in the employ of Government, for I believe him to be a really honest and able man, a combination not so common in India, or in any other country indeed, as to deserve neglect."

15. Mr. G. T. Beauchamp, also formerly an Assistant Accountant General, writes thus:
"I am quite sure that your abilities are sufficient to enable you to forward the interests of your present employers."

16. On the occasion of your Memorialist leaving the service of Messrs. Arbuthnot and Co. in order to re-enter the Accountant General's Office, that Firm duly testified that he had given them "great satisfaction" and that they had a "high opinion of his zeal, ability and integrity." In a letter to your Memorialist from George Arbuthnot, Esquire, who had a little before that time returned to England, he writes as follows:

"I was sorry to find that the House were losing the benefit of your services, but I quite understood the motives which induced you to return to the service of the Government, in which I heartily wish you good success. I can truly say that I have always considered you to be an up-right man, on whom much dependence could be placed with confidence, and I know of no Native inhabitant of India whom on this account I should so soon place in a position of responsibility, if I had the power of doing so, as yourself."

17. Mr. John Vans Agnew, another Member of the Firm, addressed your Memorialist in these words. "Your talents I consider are of a high order and I have always reposed the utmost confidence in you. I shall be delighted to hear of your advancement in the Public Service as in my humble opinion you deserve promotion, and because I am aware the pay you now get is less than what you received when you were in our service."

18. Although your Memorialist thus held a very lucrative situation in the Mercantile line which gave him a Commission or Brokerage, on an average of five years, of Rupees 617-10-2 a month, and a Palanquin allowance of Rupees 25 per mensem, independently of a profit on Trade which he was allowed to carry on, on his own account; yet he felt a very great desire to re-enter the Government Service, though at the sacrifice of that lucrative and less laborious employment, on the following grounds.

1st. That his then engagement in the Mercantile line did not afford him an ample field for the exercise of his experience and usefulness in the Public Service, as testified by the several Members thereof abovementioned.

2nd. That the lengthened extent of the experience which he gained in the details and duties of the Office of Accounts and Finance, to which alone the whole period of his long public Service was confined, might again be usefully employed in it with credit to himself and with benefit to Government, more especially in effecting that improvement in the system of conducting the general business and details of the Office, which the late Accountant General had noticed as before alluded to.

3rd. That having spent the best and most vigorous part of his life in the Government Service he wished to take advantage of their improving and liberal views towards their Uncovenanted Servants and to raise himself in the scale* of the Public Service.

4th. The last and the most prominent ground was that when incapacitated for further effective service, he would be enabled to retire on the bounty of Government in the shape of superannuation pension as a reward for his past long service and acknowledged merits and usefulness.—

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19. Accordingly when your Memorialist's former post in the Office of Accounts and Finance became vacant and was about to be filled up, he offered himself to the Head of it as a candidate for the situation—who in reporting your Memorialist's appointment to Government said, "He laid before me his claims to the place I have appointed him. I considered them together with his qualifications to be superior to those of any body else and I believe I have served the interest of Government well in re-employing him."

20. Mr. J. W. Cherry referred to in paragraph 13, on hearing of your Memorialist's re-entrance in the Government Service, wrote to him thus. "Having been for some years in the same office with you, I think I am entitled to express an opinion, as to your qualifications, and therefore do not hesitate to congratulate you sincerely upon obtaining the important situation you deserve, and to add, my humble testimony, as to the great benefit the public interests will derive from the re-employment of one, who in my experience ever proved so upright and efficient a servant."

21. When the Government required the Accountant General to nominate a fit Member of his Establishment, who should be fully acquainted with accounts and enjoying also his confidence, to co-operate with Jayaram Chetty in conducting the examination and revision of the Revenue Accounts kept in the Collector's Cutcherry, the Accountant General named your Memorialist as competent for the task.

22. Your Memorialist would also beg leave to add for your Excellency's information that in paragraphs 43 and 44 and 47 to 49 of the Accountant General's letter to Government, dated the 8th January 1856, he stated the several qualifications necessarily required in the person who should hold the Office of 1st Uncovenanted Assistant in the office, and how rare it is to find those qualifications combined in one individual. They are chiefly he stated—"a complete knowledge of Accounts, details and orders, and acquaintance with the duties of his office so as to command the respect of his subordinates—power to dress up Office accounts into proper forms—a knowledge of the resources of Government and judgment to render the Accountant General assistance in matters of Finance and other important subjects—the will and health to set an example of daily assiduity, and devotion to duty that knows no holidays." The Accountant General also added here his opinion that your Memorialist possessed the abilities and the qualifications adverted to, on which he then grounded his recommendation for an augmentation of your Memorialist's salary.

23. When your Memorialist had occasion to apply for leave on private affairs to visit the Southern Districts of this Presidency, it was proposed by the Accountant General and approved of by Government that he should take that opportunity to inspect personally the details of Accounts in the English Department of the Collectorates noted in the margin, in order to ascertain the system observed there and to point out to the Accountants, how the compilation of their accounts might be expedited, as there was great delay in rendering the monthly accounts of some of those Collectors, which retarded the transmission of the several Financial Returns, Statements, &c., from the Accountant General's Office to the higher authorities, and in the Extract from the Minutes of Consultation dated the 17th December 1856, the Government ordered that on your Memorialist's return to the Presidency he should lay before them a short Memorandum of his proceedings in pursuance of the Orders of the 11th idem with any suggestions that he might have to offer.

South Arcot.
Trichinopoly.
Tanjore.
Madura.
Tinnevely.
Coimbatore.
Salem.
Chingleput.

No. 1332, in the Rev. Dept.

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24. Your Memorialist accordingly performed the duties required of him, while on tour, in the eight Districts ordered, and on his return to Madras, he submitted to Government through the Accountant General a Memorandum containing a short sketch of his proceedings with certain suggestions, some of which were ordered to be adopted at once; while others were lying over for consideration, but subsequently adopted as will be hereafter shewn. Your Memorialist begs permission to quote in view to save Your Excellency the trouble of reference, the words of the Madras Government in this instance. "The Government are gratified to find that the Memorandum

Extract Minutes of Consultation, dated 19th June 1857, No. 1190—paragraph 2.

"in question contains much useful information, and several practical suggestions, in regard to the Treasury Accounts of the Collectors, and they willingly acknowledge that the services rendered on this occasion by Moorogasem Moodelliar, are likely to be very useful." And again in paragraph 6, it is observed that "The Government are of opinion that the advantage to the Public Service which has followed the Examination of the Accounts kept in some of the Provincial Offices by Moorogasem Moodelliar has been such as to render it very desirable that a similar course should be followed from time to time in future, and they consider it peculiarly desirable now when the Public Works Accounts are being transferred to Professional Officers, many of whom are probably but little versed in Account Keeping." The Government then called upon the Accountant General to report the arrangements under which he will be able to provide for the occasional future inspection of the Accounts kept in the interior.

25. In reply thereto, the Accountant General reported to Government that there was not any person on his Establishment besides your Memorialist, competent to perform the proposed duty, and as your Memorialist had the preparation of the Manual of Instructions and of Forms in respect to the special duties of the several Accountants and Clerks of the Office; the Accountant General asked the permission of Government to your Memorialist's continuing the compilation thereof, and promised to submit an arrangement afterwards for your Memorialist's proceeding on the occasional inspection of accounts in the interior.

26. The Government in Extract Minutes of Consultation, dated 1st September 1857, stated that they were willing to defer the inspection of accounts kept in the interior till a fit opportunity occurs, and referring to the specimen submitted of the proposed Manual, they added that "it will no doubt prove useful in the way of simplifying business, and establishing a proper system for the correct preparation of the several important returns required from the Accountant General. It will give to the Department generally the benefit of Moorogasem Moodelliar's great experience, and be a useful memorial of his industry."

27. The assimilation of the system in which the Accounts of the several Presidencies were kept, occupied the attention of the Government of India in 1857, and after much correspondence and discussion between that Government and the Madras Government, it was decided by the former that the form of Treasury Accounts or Accounts Current which was observed in Bengal and in the North Western Provinces should be adopted in this Presidency as well as in Bombay. To this end, the Government of India deputed to Madras Mr. W. E. Harrison their first Assistant Accountant General for the purpose of explaining the Bengal system of Accounts and superintending its introduction in two or three Districts in the neighbourhood of Madras, with instructions to the Madras Government, to appoint one or more Officers to be associated with him in the performance of this duty. Accordingly the Madras Government appointed Mr. Breeks, the 2nd Assistant Accountant General of this Presidency, to enter on this duty with Mr. Harrison. Both these Gentlemen proceeded on their Commission

30th April 1858, paragraph

21.

to the Districts of Chingleput and North Arcot, and in their very first Report to the Madras Government on their proceedings, with which they submitted the Rules framed by them for carrying out the forms of Treasury Accounts, which forms your Memorialist had previously prepared and printed (though subsequently modified in a few instances upon the suggestion of Mr. Harrison on his arrival here from Bengal,) they adverted to the usefulness of your Memorialist's Memorandum adverted to in paragraph 24 of this Memorial in the following words. "The Rules which

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"we have framed on this part of the subject, we should observe, merely carry out with an important modification the suggestions contained in a valuable Memorandum given by Moorogasem Moodelliar the Head Uncovenanted Assistant in the Accountant General's Office, which has already been before the Right Honorable the Governor in Council."

28. On the recent organization of the Department of Account and Finance for all the Presidencies in India by which the Office of the 2nd Assistant to the Accountant General at Madras, which was hitherto filled up by Covenanted Civil Officers, was declared available to the Uncovenanted Service from 1st May 1858 by the Resolution of the Governor General in Council of India dated 4th December 1857 in the Financial Department, your Memorialist submitted an application to the Government of Madras through the Accountant General for the situation in question, which application the Madras Government forwarded to the Supreme Government with a recommendation in his favor. The Supreme Government on that occasion said* that orders

would be passed on your Memorialist's application when the office applied for becomes vacant. Your Memorialist was however shortly afterwards appointed to act as 2nd Assistant to the Accountant General during Mr. Breeks' absence on special duty, which appointment was sanctioned† by the Government of India and Gazetted. In the interim, that is from 14th February to 9th May 1859, your Memorialist was temporarily appointed‡ by the Madras Government to act as 1st Assistant to the Accountant General in consequence of the appointment by the Government of India of Mr. J. L. Lushington, the then incumbent, to act as Civil Auditor. And again he was temporarily appointed to the same post on the 3rd June 1859, in consequence of the appointment of Mr. W. Balmain the successor of Mr. J. L. Lushington, to act as Sub Treasurer, in which post your Memorialist still continues to act. Your Memorialist humbly trusts that he has conducted the duties of the two acting appointments with care and attention and to the satisfaction of the Accountant General and the Madras Government; especially at a time when the duties performed by two Covenanted Assistants, that is the 2nd and 3rd, fell on one Uncovenanted Assistant, with some very slight modifications in the new arrangements.

† On the 15th May 1858.

‡ E. M. C. dated 21st February 1859.

29. Having thus shewn your Memorialist's long experience in the duties of, and usefulness in, the Office of Accounts and Finance at this Presidency together with his general qualifications and merits in public life; having further shown his eagerness to re-enter the service of Government at the sacrifice of better emoluments and less labour, on grounds already adverted to,—of which your Memorialist's ambition to rise in the scale of the Public Service, and to secure a Pension when he may be no longer able to serve the Government, was the foremost,—having also shewn the acknowledgment on more than one occasion of the usefulness of your Memorialist's services by the local Government since his re-entrance in the office, and the great utility and value attached both by them and by Messrs.* Harrison and Breeks to the Memorandum of suggestions submitted by your Memorialist in June 1857 for improvements in the details of Accounts, which he prepared from the knowledge he derived not only from his long service and experience in the Departments of Accounts and Finance, but also from personal enquiries and inspection of the provincial Revenue Accounts, not to mention the approval of your Memorialist's mental and moral qualities, accurate and intimate acquaintance with his official duties, zeal and assiduity as recorded by several gentlemen of various tempers, at different periods;—Your Memorialist humbly trusts he has satisfactorily established his claims to your Excellency's kind consideration of his solicitations, viz., to send instructions to the Madras Government, to waive in your Memorialist's favor, as a special case, when he shall be incapacitated for further effectual service and be obliged to apply for a superannuation Pension, the operation of the order or Rule laid down in the Despatch of the late Honorable Court of Directors to the Government of India, dated 15th August No. 75 of 1855, published in the Fort Saint George Gazette, dated 27th November 1855 at page 1426, that no servant of theirs who had left any Government Office

* The Officers appointed to introduce the Bengal system of Accounts into the Provinces of this Presidency.

*Proceedings of the Madras Government, Financial Department,
from 27th August to 2nd September 1859.*

and had not returned within 12 months will be allowed to reckon his former period of service for Pension; which bounty your Memorialist earnestly prays from your Excellency's hands, not only in consideration of the acknowledged important services which he has had the honor to render, as set forth in the preceding paragraph of this his humble Memorial; but also on the following grounds to which he craves your Excellency's gracious and kind consideration.

1stly. That at the time when your Memorialist re-entered the Government service, there was nothing in the published Rules to frustrate the hopes he entertained of obtaining a Pension from Government.

2dly. That if the Rule which was published in the Fort Saint George Gazette of the 27th November 1855, being more than a year after his re-entrance, had been in existence previously your Memorialist would not have returned to Government service at the sacrifice of an appointment of greater emoluments* and less labor, which he held and which was kept open for him until his re-appointment in the Accountant General's Office was approved of by Government.

* His ordinary emolument at Messrs. Arbuthnot and Co.'s including Palanquin allowance averaged Co.'s

Rupees	642-10-2
Salary when he re-entered the Accountant General's Office in 1854	
Rupees	350-0-0.

3dly. That although his salary has been gradually augmented from Rupees 350 to 600 per mensem, and he has also been and still is, on the receipt of deputation allowance as Acting 1st and 2nd Assistant to the Accountant General respectively, yet the whole of his receipts from 21st September 1854 to 31st July 1859 do not equal the amount he would have received as ordinary emoluments if he continued in the service of Messrs. Arbuthnot and Co. during the same period, and that he has been a loser of upwards of 6,000 Rupees on the whole, of 106 Rupees monthly on an average as noted in the margin.* This your Memorialist would submit is independent of the profits which he would have derived on the trade he was allowed to carry on by Messrs. Arbuthnot and Co. on his own account.

* Total amount of Commission or Brokerage which your Memorialist would have received if he remained in the service of Messrs. Arbuthnot and Co. from 21st September 1854 to 31st July 1859 on the average rate of the previous 5 years.....	37,487- 1-1
Salary and Deputation allowance from Government during the same period.....	31,272-15-5
Difference or Loss Rupees...	6,214- 1-8
Which averages per mensem Rupees.....	106- 8-5

4thly. That your Memorialist's resignation, by which alone his continuous service was disturbed, was not an act of choice or of caprice or in view to secure better emoluments elsewhere, but an act of necessity and prudence arising from circumstances beyond his control, which militated against the conscientious and just discharge of his duties as stated in paragraph 9 of this Memorial.

No. 19. ORDER THEREON, 30th August 1859, No. 490.

Resolved, that the foregoing letter and its enclosures, be forwarded to the Civil Auditor, for his remarks, and that he be requested to state whether, anterior to the order published in the Gazette in November 1855, there was any thing in the Pension rules which would have prevented Memorialist from reckoning his previous service for pension, and whether any instances have occurred in which the indulgence now sought by N. C. Mooreogasem Moodelliar has been accorded, and if so, what they were.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. A. P. W. Begbie.

TESTIMONIALS
OF
N. C. Mooreogasem Moodelliar,
PRINCIPAL UNCOVENANTED ASSISTANT
TO THE ACCOUNTANT GENERAL,
MADRAS.

PRINTED AT THE PRICE CURRENT PRESS—JAN. 1858.

759-8.
in R: 402-

TESTIMONIALS
OF

N. C. Moorogasem Moodelliar,
Principal Uncovenanted Assistant to the Accountant
General.

*Copy of a letter from John Orr, Esq., late Accountant General, to
N. C. Moorogasem Moodelliar, on the occasion of his leaving the
Office on sick leave.*

MOOROGASEM,

Fort 22d January 1844.

Though only temporarily leaving the office, I have very great pleasure in giving you a few lines expressive of the high and very favorable opinion I entertain of you, and shall be glad if they prove of any use.

It was my intention at an early period to have strongly urged on Government the expediency of placing you on the same footing with regard to pay as your predecessor, and this I hope will be taken up, and successfully, by the Gentleman who may act for me during my absence.

From being in daily communication with you ever since I became Accountant General, I have had ample opportunity of forming a correct opinion of your character and conduct, and in every particular they have been most satisfactory. Your abilities are of the first order, and your accuracy and thorough and most intimate acquaintance with your duties no less than your zeal in their discharge have ever been most

conspicuous, and I only wish I had the power of raising your pay to an equivalent with your merits.
Wishing your health and happiness

I remain,

MOOROOGASEM,

Your sincere friend,

(Signed) JOHN ORR.

M. R. R.

MOOROOGASEM MOODELLIAR.

&c. &c. &c.

Extracts from the Minutes of John Orr, Esq., late Accountant General, recorded in the Office on the occasion of his resigning the Office of Accountant General, furnished by himself to N. C. Moorogasem Moodelliar.

I have great pleasure on the occasion of quitting the office of Accountant General to place upon record the very high opinion I entertain of Moorogasem Moodelliar, the Head—and several other very able men of the Establishment. Moorogasem entered the office in March 1827, in a subordinate situation, but was soon by his own merit promoted and was successively the head of the Military, Revenue and Financial Departments, in which situations he served for about nine years—and in September 1843 was selected to fill his present high and very responsible post of Head Book Keeper and Principal Accountant. He possesses superior abilities with great clearness of head and soundness of judgment, added to a thorough knowledge of his duties which he conducts with great assiduity and correctness, and I consider the office very fortunate in having such a man at its head.

I cannot but express my regret however that so able a servant and one holding so responsible a situation should be so inadequately remunerated, and had my health permitted me to have remained, it was my intention to have applied to Government to place his salary on a proper footing, as well as the pay of the Managers of some of the principal Departments in the Office, and I trust my successor will view the

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matter in the same light, and take an early opportunity of bringing the subject to the notice of Government.

1st March 1845.

(Signed) JOHN ORR.

MOOROOGASEM.

2d March 1845.

I send you a few lines in reply to the very gratifying letter from yourself and my Office friends, God knows you have all my best wishes.

I forgot to mention to you last evening that the ring I intended for you was not ready, but would be sent to you by Mrs. Williamson next week.

Good bye and believe me always,

Your sincere friend,

(Signed) JOHN ORR.

M. R. R.

MOOROOGASEM MOODELLY.

&c. &c. &c.

Extract from a letter from T. V. STONEHOUSE, Esq., now Sir Vansittart Stonhouse, Bart., Accountant General, to N. C. Moorogasem Moodelliar, dated 24th December 1844, addressed on the occasion of his leaving the Office for that of Secretary to Government.

At any time that you have leisure to come over, I shall always be most glad to see you, for your great attention to your duties since I have been in the Accountant General's Office, your talents, and integrity of conduct have deservedly won for you my regard and esteem, and I only hope that ere long you may obtain a salary more suited to your deserts and the high responsibility of your office.

Extract from a letter to Government, from the Accountant General, dated the 10th July, 1845 No. 232.*

Para 33d.

In pointing out as I have done what appear to me to be irregularities and omissions in the Books

* T. V. STONEHOUSE, Esq.

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of this Office, I feel it right in conclusion to state, that they are not chargeable to the present Head Book-keeper* who was only appointed to the situation in the latter part of 1843. It is due him to say, that, he has effected much improvement in the system of conducting the general business of the Office since he has been Head Book-keeper, and from his assiduity and attention, I feel satisfied, that in the course of time he would have remedied many of the defects now observable in the system on which the Books are kept,—One improvement I may mention in particular, namely, the preparation of a new Trial Balance sheet upon the principle of that made use of in England, and which has been found eminently useful in ensuring accuracy.

(True Extract)

(Signed) J. L. LUSHINGTON,

Act. 1st Asst. Acct. General.

Copy of a Testimonial granted by T. V. Stonhouse Esq. Accountant General to N. C. Moorogasem Moodelly, on the occasion of his resigning the office of Head Book-keeper and Principal Accountant.

This is to certify that N. C. Moorogasem Moodelly, has served in this office in the situations and during the periods shewn within.

	Years.	Months.	Days.
From March 1827 to August 1834 as Accountant in the General Department on Salaries of 49, 60 and 70 Rs. respectively per mensem.....	7	6	0
From September to December 1834 as Assistant Book-keeper at Rs. 100 per mensem.....	0	4	0
From January 1835 to October 1836 as Head Accountant in the Military Department at Rupees 120 per mensem.....	1	10	0

* Moorogasem.

(5)

From November 1836 to June 1838 as Head Accountant in the Revenue Department at Rupees 118 per mensem.....	1	8	0
From July 1838 to 14th September 1843 as Head Financial Accountant at Rs. 200 per mensem.....	5	2	14
From 15th September 1843 to 31st July 1845 as Head Book-keeper and Principal Accountant, at Rupees 350 per mensem.....	1	10	16
Total period of Service.....	18	5	0

He now resigns his situation at his own request. I regret the loss of his services, and that circumstances have deprived me of the benefit of his talents, assiduity, and intimate knowledge of the business of the office.

(Signed) T. V. STONHOUSE.

Accountant General.

FORT SAINT GEORGE, Acct. Genl's Office, 31st July 1845.

Copy of a letter from Sir Vansittart Stonhouse, Bart., to N. C. Moorogasem Moodelly after he left the Office.

MOOROGASEM,

I have just received your note of yesterday; I could not name any one whom I think more competent than yourself to discharge the duty of an Auditor of the Administrator General's Accounts, and shall certainly, if the Governor consults me upon the matter, which he probably will, tell him so, but I never speak upon appointments or public business unless asked.

A Native has been appointed one of the Auditors in Calcutta, and I think one of them should be a native here also, and I shall be very glad to see you nominated. I know of no better person for it.

Believe me,

Sincerely your's

Ennore, September 20th 1850.

(Signed) T. V. STONHOUSE.

To N. C. MOOROGASEM MOODELLY,

MADRAS.

(6)

Accountant General's Office.
28th November 1845.

N. C. Moorogasem Moodelly having applied to me for a Testimonial of his Services in this Office so far as they have come to my knowledge, I have great pleasure in stating that my opinion of Moorogasem is most favorable. I know nothing to his disadvantage—and, as far as my acquaintance with natives extends he is the most intelligent I have met with, and I am satisfied that he will do credit to any patronage. I shall be very glad to hear of his being employed again in the service of Government, who have not a better native servant I believe.

(Signed) G. L. PRENDERGAST.
Madras Civil Service.

MADRAS, 17th September 1845.

I have much pleasure in recording, at Moorogasem Moodelly's request, my sentiments of him as a public officer of the Honorable Company. For a period of upwards of four years during which I have served in the Accountant General's Office, and of which he was lately Manager, I have had constant opportunities of observing his zeal, integrity, general intelligence, and intimate acquaintance with the peculiar duties of that situation, and I have been led to form the highest opinion both of his character as a man and his qualifications as a public servant of the Government; and shall always regret that any thing should have occurred, which rendered it advisable for him to resign his situation and retire into private life.

(Signed) G. M. SWINTON.
Hd. Asst. Acct. Genl.

Copy of a letter from J. W. Cherry, Esq. Asst. Act. General, on the eve of his proceeding to the Cape, on sick leave.

MOOROGASEM MOODELLY,

I have much pleasure in testifying, as far as I had the opportuni-

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ty during my service in the Accountant General's Office, to your ability and highly efficiency in the performance of your official duties—I will only add my sincere hope that they will meet with that encouragement and reward which I think you are really entitled to.

February 6, 1845. Your's faithfully,
(Signed) J. W. CHERRY.

R. R. MOOROGASEM MOODELLY,
Manager Acct. Genl's Office.

Cape-Wynberg, June 10th, 1846.

R. R. MOOROGASEM MOODELLY.

It was with much pleasure I received your note to me, and for which I now return you my best thanks: I had heard previously from Mr. Swinton of the circumstances under which you had thought proper to resign your situation in the Accountant General's Office and which I can assure you I was sorry to learn—not only because from my personal acquaintance with you, I have always had every reason to be perfectly satisfied with your conduct, but that I think on public grounds your services and experience will be a great loss to the office. Those who have known you much longer than I have, have so often and so highly spoken in your favor, that my humble testimony will make perhaps but a small addition to the weight, and I will now only say, that I shall be indeed happy to find, if I am spared to return to India, that you are to work together again with me, whether it be in the Accountant General's Office or elsewhere, I must add, that however much I have regretted the unfortunate party feeling existing all along in the A. G. Office, I have never seen you at all desirous of promoting, or keeping alive any other sentiments, but those of friendly union, amongst the whole of its large Establishment.

With sincere wishes for your welfare,
I am, yours faithfully,
(Signed) J. W. CHERRY, M. C. S.

(8)

Landon's, March 23rd 1847.

MOOROOGASEM MOODELLY,

I return herewith the papers sent by you for mine, and my uncle's* perusal, and have much pleasure in adding that we were both very glad in seeing such excellent Testimonials of you from every one with whom you have been associated. There is hardly occasion for me to say any thing, considering how very favorably my superiors, having better opportunities, have recorded their opinions of your qualifications, conduct and character, but I will not omit this opportunity of confirming as far as my acquaintance with you allows me, every good word for you, that is therein stated, and my humble but sincere opinion, that you fully deserve all the encomiums your employers have so justly passed upon you—with every sincere wish for your welfare and happiness.

Believe me,

Faithfully your's,

(Signed) J. W. CHERRY.

Tuesday Evening.

Willsbridge near Bristol.

April 19th 1847.

MY DEAR MOOROOGASEM.

I was glad to find by your letter that you had got some employment, although I should have been better pleased still to hear that you had returned to the service of Government. I have as you requested mentioned to Mr. George Arbuthnot my opinion of you—and I enclose a letter of introduction to Mr. Chamier, which is a thing I have not done for any native of India but yourself—and I hope that if Mr. Chamier can do any thing to forward your views, he will.

* * *

I remain,

Your sincere friend,

E. PETERS.

(Late Ast. Act. Genl.)

(9)

Copy of a letter from E. Peters, Esq. late Assistant Accountant General, to George Arbuthnot, Esq.
Willsbridge House, near Bristol, 19th April, 1847.

MY DEAR SIR,

I understand from Mooroogasem Moodelly that he has obtained the situation of Dubash to your Firm—and as he has asked me to mention to you my opinion of him, I have much pleasure in stating that, from what I saw of him while I was in the Accountant General's Office in which he was then employed, I formed the highest opinion of his integrity and ability. I regretted much that he ceased to be in the employ of Government, for I believe him to be a really honest and able man, a combination not so common in India, or in any other country indeed, as to deserve neglect.

I am,

Dear Sir,

Your's truly,

TO GEORGE ARBUTHNOT, ESQ.

MADRAS.

(Signed) E. PETERS.

Extract from a letter from G. T. Beauchamp, Esq. formerly Assistant Accountant General, to N. C. Mooroogasem Moodelly, dated Combaconum the 5th December 1848.

I hope your new situation is agreeable to you—I am quite sure that your abilities are sufficient to enable you to forward the interests of your present employers and that you will find in doing so that you have exchanged caste,* as you say, to your own benefit.

Extract from a Resolution dated 21st May 1854, of the Madras Central Committee for the great Exhibition to be held in Paris in May 1855; furnished to N. C. Mooroogasem Moodelliar who was appointed by Government to be a Member of the Said Committee.

9. Resolved that the best thanks of the Madras Central Committee be tendered to N. C. Mooroogasem Moodelliar for the above clear and Methodical letter.

Dated 15th May 1854.

* Means exchanging an Office from Government Service to one in the Mercantile line.

Madras, 27th September 1854.

N. C. Mooroogasem Moodelliar has been our Dubash for more than 8 years and has given us great satisfaction. We have a high opinion of his zeal, ability and integrity. He leaves us at his own accord to take an appointment in the Accountant General's Office in which he has already served so long.

(Signed) ARBUTHNOT AND CO.

Extract from a letter to Government from the Acting Accountant General, dated the 25th September 1854, No. 154.

Para 8.

N. C. Mooroogasem was formerly in the Office from 1827 to 1845 in the situations noted in the margin, and resigned his situation in 1845. Nearly a year after he left this Office, he was taken into confidential employment by Messrs. Arbuthnot and Co. He laid before me his claims to the place to which I have appointed him—I considered them, together with his qualifications, to be superior to those of any body else, and I believe I have served the interests of Government well in re-employing him.

Act. in the Genl. Dept.
Ast. Book-keeper.
Head Acctt. Milly. Dep.
Head Acctt. Reve. Dep.
Head Financial Acctt.
and
Head Book-keeper.

(True Extract)

(Signed) J. L. LUSHINGTON,

Ag. 1st Asst. Acct. General.

R. R.

N. C. MOOROOGASEM MOODELLY,

Salem—Thursday.

Head Book-keeper, Accountant General's Office,

SIR,

A press of public business has prevented my acknowledging sooner your note of the 6th, informing me, of your having submitted your claims, and of their having been recognised by Mr. Prender-

gast, in appointing you Head Book-keeper in the Accountant General's Office—You are quite right in saying that I have always been your "well wisher" and that I have invariably expressed a desire that you should "re-enter Government Service." Having been for some years in the same Office with you, I think I am entitled to express an opinion, as to your qualifications, and therefore do not hesitate to congratulate you sincerely upon obtaining the important situation you deserve, and to add, my humble testimony, as to the great benefit the public interests will derive from the re-employment of one, who in my experience were proved so upright and efficient a servant.

From his long acquaintance with every thing connected with the Accountant General's Office, it may appear presumption in my expressing satisfaction, in the selection the present head of it has now made, nor am I aware of what further arrangements, he intends to make, but I will only repeat, what I have often said, when in the Office, to Mr. Prendergast (and that without disparagement of the others) that for ability and integrity, *none* are superior to *Mooroogasem* and *Murray*—I continue to remain,

Your well-wisher and Friend,

(Signed) J. W. CHERRY.

October, 12, 1854.

Langton Green, Ton Bridge Wells, 9th July, 1855.

TO N. C. MOOROOGASEM MOODELLY,

Accountant General's Office, Madras.

MY DEAR SIR,

I really know not how to excuse myself for having so long delayed to thank you for the friendly letters which you have been so good as to write to me since I left India. It has been my intention over and over again to write to you, but for some reason or other, I have constantly allowed the proper opportunity to pass, and I will only now beg you to believe that notwithstanding appearances to the contrary, I really do continue to feel a sincere interest in your welfare, and that-

I have been much gratified by the letters with which you have favored me. I was sorry to find that the House were losing the benefit of your services but I quite understood the motives which induced you to return to the service of the Government, in which I heartily wish you good success. I can truly say that I have always considered you to be an upright man, on whom much dependence could be placed with confidence and I know of no native inhabitant of India whom on this account I should so soon place in a position of responsibility, if I had the power of doing so, as yourself—if this expression of my opinion regarding you can be of any service to you, which I hardly expect, I can only say that I have no hesitation in stating it to be my genuine feeling in reference to you. * * *

Your's very sincerely,

(Signed) GEORGE ARBUTHNOT.

Madras 23d October, 1855.

MY DEAR MOOROGASEM,

I have much pleasure in stating that I entirely concur in Mr. George Arbuthnot's opinion of you. You were our Dubash for about 8 years during the most of which time I in particular on the part of the Firm had much intercourse with you. Your talents I consider are of a high order and I always reposed the utmost confidence in you. I shall be delighted to hear of your advancement in the Public service as in my humble opinion you deserve promotion and because I am aware the pay you now get is less than what you received when you were in our service.

I am,

Your's very faithfully,

(Signed.) JOHN VANS AGNEW.

M. R. R.

N. C. MOOROGASEM, MOODELLY,

&c. &c. &c.

Extract from the Minutes of Consultation under date the 11th December 1856, No. 1300 in the Revenue Department.

The Government approve the proposal of the Accountant General that Moorogasem Moodelliar, the Principal Uncovenanted Assistant of his office, be instructed during his visit to the Southern Districts on leave of absence, to inspect the details of accounts in the English Department of the Collectorates, to take down notes and extracts from the details, and with the permission of the Collectors to point out to the Accountants how the preparation of the accounts may be expedited.

2. The Government will be glad if Moorogasem Moodelliar could take the same opportunity, with the permission of the District Engineers whose charges he may visit, of looking into the accounts of the Public Works Department, * * * to afford explanation to the Accountants upon any doubts they may entertain respecting the rules, and the proper mode of preparing the monthly accounts current for submission to the Chief Engineer according to the time prescribed.

3. * * The Governor in Council does not doubt that both the Collectors and District Engineers will be glad to avail themselves of Moorogasem Moodelliar's services in conferring with their servants in the Account Department, in view to the explanation of any difficulties, or removal of any impediments which may interfere with the punctual and correct transmission of their accounts.

Extract from the Minutes of Consultation under date the 17th December 1856, No. 1322 in the Revenue Department.

2. It is the wish of Government that the absence of Moorogasem Moodelliar should not exceed the term of his intended leave, viz.—three months. On his return, the Government will be glad to receive a short Memo of his proceedings, in pursuance of the order of the 11th Instant, No. 1300, with any suggestions that he may have to offer.

Extracts from the Minutes of Consultation under date the 19th June 1857, No. 1190. Public Works Department, Public.

With this letter,* the Accountant General submits with reference to Minutes Consultation, dated

* From the Accountant General to Government dated 27th May 1857, No. 29. 17th December 1856, No. 1322, a Memorandum from his principal Uncovenanted

Assistant, N. C. Moorogasem Moodelliar, giving a short account of his proceedings in connection with the examination of the system of Revenue and Public Works accounts, during his late journey through the Southern Districts. * * *

2. The Government are gratified to find that the Memo. in question contains much useful information, and several practical suggestions, in regard to the Treasury accounts of the Collectors, and they willingly acknowledge that the services rendered on this occasion by Moorogasem Moodelliar, are likely to be very useful.

3. The several suggestions he has made will be taken into consideration in connection with the preparation, under the direction of the Revenue Secretary, of the forms and a Manual of Instructions for the accounts to be kept in each Collector's Cutcherry, and the returns to be transmitted thence to the Presidency, but the Government will lose no time in noticing Moorogasem Moodelliar's remarks about the Chittah or Cash account regarding which orders should be passed at once.

* * *

6. The Government are of opinion that the advantage to the Public Service which has followed the examination of the accounts kept in some of the Provincial Offices by Moorogasem Moodelliar has been such as to render it very desirable that a similar course should be followed from time to time in future, and they consider it peculiarly desirable now when the Public Work accounts are being transferred to Professional Officers, many of whom are probably but little versed in account keeping. The Accountant General will be good enough to report to Government the arrangements under which

he will be able to provide for the occasional future inspection of the accounts kept in the interior.

Extract from the Minutes of Consultation under date the 1st September 1857, No. 1668. Public Works Department, Public.

With reference to para. 6 of the Extract from the Minutes of Consultation of the 19th June last No. 1190, desiring that arrangements should be made to provide for the occasional inspection of the accounts kept in the interior, the Accountant General reports that there is not at present on his establishment any person besides Moorogasem Moodelliar his principal Uncovenanted Assistant, competent to perform the proposed duty; and that he cannot be spared for the purpose at present being engaged in the preparation of a Manual of Instructions, and of Forms to be observed in the Accountant General's Office.

2. Under the circumstances stated by the Accountant General, the Government are willing to defer the inspection of accounts kept in the interior till a fit opportunity occurs, but they would at the same time, impress on the Accountant General that they consider this duty to be far the more important of the two.

3. On referring to the Memo. submitted by Mr. Prendergast as a specimen of the proposed Manual, the Government find that it is intended to prescribe the duties to be performed by each Clerk or Accountant in the Office; and it will no doubt prove useful in the way of simplifying business, and establishing a proper system for the correct preparation of the several important returns required from the Accountant General. It will give to the Department generally the benefit of Moorogasem Moodelliar's great experience, and be a useful memorial of his industry; and as the Manual will affect the Accountant General's Office only, and not be of service to any other Department, so that the Government cannot hold out expectations to the compiler that they will purchase any large number of copies: they will be prepared to take into consideration any pro-

position which the Accountant General may lay before them for an acknowledgment of Mooroogasem Moodelliar's Service.

The following copies of Correspondence are intended to shew the general qualifications of N. C. MOOROOGASEM MOODELLIAR, and in what esteem they are held by the Government, &c.

FORT SAINT GEORGE, 11th April 1854.
No. 330.

SIR,

I am directed by the Right Honorable the Governor in Council Public Department, to request the favor of your services as a Member of the Madras Central Committee for the collection of works of Art and Industry for transmission to the Great Exhibition to be held in Paris in 1855.

I have the honor to be,
Sir,

Your most obedient servant,
(Signed) H. C. MONTGOMERY,
Chief Secretary.

To MOOROOGASEM MOODELLY.

FORT SAINT GEORGE, 11th September 1854.
No. 921.

SIR,

I am directed to request that you will do the Right Honorable Public Department, the Governor in Council the favor of accepting the Office of a member of a Local Committee for the City of Madras, to aid the General Committee of the Madras Exhibition.

I have the honor to be,
Sir,

Your most obedient servant,
(Signed) H. C. MONTGOMERY,
Chief Secretary.

To N. C. MOOROOGASEM MOODELLY.

Office of the Committee for the Madras Exhibition of 1855.
Banqueting Hall, Madras, February 7th, 1856.
From Surgeon EDWARD BALFOUR,
Secretary, Madras Exhibition.

To N. C. MOOROOGASEM MOODELLIAR.
Member of the Local Committee Madras.

SIR,

I have the pleasure to intimate that the Right Honorable the President and Members of the Madras Exhibition Committee, have awarded a Medal to you in acknowledgment of the services rendered by you to the Exhibition of 1855.

I have the honor to be,

Sir,
Your most obedient Servant,
(Signed) EDWARD BALFOUR.
Secretary, Madras Exhibition.

MADRAS 4th April 1857.

From Surgeon EDWARD BALFOUR.

Lately Secretary to the Madras Central committee for the Universal exposition, held at Paris in 1855.

To N. C. MOOROOGASEM MOODELLIAR.
MADRAS.

SIR

I am authorised by the Right Honorable the Governor in Council of Madras in E. M. C. dated the 24th Ultimo No. 223 to forward to you a Medal received from the Imperial Commissioners for the Paris Universal Exposition, * * *

I have the honor to be,
Sir,

Your most obedient servant.
(Signed) EDWARD BALFOUR.

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MADRAS, 30th May, 1857.

From EDWARD BALFOUR, Esq.

Ex. Secretary late Paris Exhibition.

To N. C. MOOROGASEM MOODELLIAR,

Madras.

SIR,

I have the honor by desire of the Right Honorable the Governor in Council to forward a certificate of Honorable mention from the Universal Exposition held at Paris in 1855.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) E. BALFOUR,

Ex. Secretary late Paris Exhibition.

Proceedings of the Madras Government.

Read the following
letter from the Accountant
General.

(Dated 24th August, 1859. N^o 177.)

Order thereon 30 August 1859. N^o 190.

Resolved, that the
foregoing letter and its
enclosures be forwarded to
the Civil Auditor for his
remarks, and that he be
requested to state whether
anterior to the order publish-
ed in the Gazette in Novem-
ber 1855 there was any
thing in the Pension
rules which would have
prevented Memorialist from
reckoning his previous service
for

for pension, and whether ~~any~~
any instances ^{had} occurred in
which the indulgence ^{now} sought
by N. C. Moorogasseem Mos-
deliar ^{has} been ^{accord-}
and if so, what they were.

JJ

To the Civil Auditor

with a printed Memorial

{ D. 3^d

W. M. Phelps

Keeler

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