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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

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Dated 25-4- 1863.

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Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
25th April 1863.

No. 73. Read the following letter from T. MOOTOOSAWMY, late Head Accountant, Government Savings' Bank; to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George, dated Madras, 13th April 186 .3

I beg most respectfully to submit the accompanying Memorial in triplicate to the Right Honorable the Secretary of State for India, and solicit you will, after laying the same before His Excellency the Governor in Council, forward it to its address.

To

THE RIGHT HONORABLE SIR CHARLES WOOD, Bart.,
HER MAJESTY'S SECRETARY OF STATE FOR INDIA.

The humble Memorial of T. MOOTOOSAWMY MOODELLY, late Head Accountant in the Government Savings' Bank.

Most Respectfully Sheweth,

1. That your Memorialist in the full, yet humble, confidence, that your Excellency placed by Her Majesty the Queen, as the guardian over the interests of this magnificent Empire, and its teeming population, will do justice to an innocent, but deeply injured Hindu employé of the State, begs leave most respectfully to lay this appeal at your Excellency's feet.

2. The late Actuary of the Government Savings' Bank, Mr. T. Clark, deceased, committed certain frauds, of which your Memorialist was entirely and totally ignorant, and R. S. Ellis, Esq., of the Civil Service, was appointed to inquire and report upon the defalcations discovered. An investigation took place and a report furnished to Government in which the Commissioner recommended your Memorialist's dismissal, and he was accordingly removed from the public service.

3. With a view to brevity, your Memorialist will not travel over the report seriatim, but shall simply confine himself to disabusing your Excellency's mind of the several allegations against him. The Commissioner has devoted 11 paragraphs 27 to 37 of his report to inculpate your Memorialist in one way or another, in the frauds of the late Actuary, one and all of the allegations deal in surmises, and suspicious insinuations. Throughout from first to last, there is no tangible charge against your Memorialist, nor is there a particle of evidence or proof of any kind whatever that your Memorialist was a *particeps criminis* in these frauds.

4. During the time when your Memorialist held the appointment of Head Accountant, the late Actuary committed four frauds, three of which during his absence from Madras on leave. He had committed two other frauds when Vencataroyloo Iyengar, who was your Memorialist's predecessor as Head Accountant, and who is now enjoying his pension, but he was never called to an account for them. The Deputy Accountant Mr. Croom, next in responsibility to your Memorialist has been left apparently blameless, though during your Memorialist's absence he was considered the Chief Subordinate, had access to the Secretary, and performed all the responsible duties; when Mr. Balmain inquired of this very Deputy Accountant for a voucher in Farmer's case, though cognizant of the fraud, he rendered no satisfactory explanation, and thus while two really guilty parties have escaped punishment, a wholly and truly innocent man has been sacrificed.

5. As to the voucher for Farmer's payment, the Deputy Accountant was accountable for it. When this forgery was committed on the 10th December 1861, Mr. Balmain himself suspected it, and he came down, and called for the voucher, the Assistant Accountant Narrainsawmy, also reported previously to the Deputy Accountant that a payment was made without a voucher; all these facts had been proved during the inquiry, yet Mr. Ellis passes over the Deputy Accountant's dereliction of duty. This individual might as well be said the protege of Mr. Clark, (he having been entertained and promoted by him) and to have been the person who had been screening Mr. Clark in all the frauds.

6. It will thus be seen the late Actuary Mr. Clark was guilty of six frauds, two of which* were committed when your Memorialist's predecessor was Head Accountant, three† when your Memorialist was absent on leave, and for which the Deputy Accountant Mr. Croom, was strictly responsible, and the remaining one‡ was committed when he was in office, which could in no way whatever affect your Memorialist's situation. If the Commissioner did only simple justice, your Memorialist feels confident, that if your Excellency would patiently refer to the records, and consider the facts of the case, your Excellency cannot come to any other conclusion than that nothing can be more unjust than finding fault with a public servant, and taking away his bread for acts done by his immediate superior when he was absent on leave many miles away from Madras. It can never be justified for a moment by the principles of British justice and charity which the people of India are taught to regard with profound respect and veneration as superior to every other code under which they had lived.

* Quarter Master Serjeant Taylor	1,550	10	5
Key Serjeant Fowler	2,520	13	1
† Pensioned Private Farmer	1,748	4	6
Margaret Conroy	2,265	3	6
James Lafferty	262	15	9
Philip Marris	271	13	0
Charles Osborne	210	9	9
‡ Lieutenant Gascoigne	1,616	2	6

7. The three cases of fraud in which your Memorialist is most ungenerously mixed up noticed in the report are the following :—

1st. Pensioned Private Farmer, a fictitious name.

2nd. Mrs. Conroy.

3rd. Lieut. E. J. Gascoigne.

Your Memorialist has nothing whatever to do with the other parties mentioned in the report. Though suspicion itself stood disarmed in respect of your Memorialist's honesty and freedom from all complicity, collusion, connivance, knowledge or participation in these frauds, yet Mr. Ellis, has most ungenerously and uncharitably thrown the onus or responsibility of these defalcations on your Memorialist, who in his conscience is wholly and entirely innocent of them.

8. Before entering into the particulars of these three cases, it would be necessary to mention, that the wear and tear of protracted service, affected your Memorialist's health, and under Medical advice, he obtained 3 months' leave from 10th December 1861, till 10th March 1862. This circumstance being one of the principal points of his defence, the fact it is submitted ought to have its due weight in passing a decision on this appeal. The substantive points of your Memorialist's defence are 1st, his absence from Madras on leave ; 2nd, his report to the Secretary on his return immediately he was informed of Mr. Clark's dishonesty in Pensioned Private Farmer's case ; 3rd, his entire ignorance up to the moment of discovery of the late Actuary's mal-practices from first to last ; 4th, the latitude allowed to Mr. Clark by the Secretaries and Directors of the Bank to do and undo as he pleased without being accountable to any one, or any of the subordinates daring to question his acts.

9. He obtained three months' leave from 10th December 1861 to 10th March 1862, and left Madras on the evening of the 9th December, and on the very following day (viz., 10th December 1861,) Mr. Clark committed the fraud in the fictitious name of Pensioned Private Farmer, Mr. Balmain was then Secretary and hereof your Memorialist begs most respectfully to submit how he could have been cognizant of the fraud when he was many miles away from Madras? Yet most ungenerously and uncharitably Mr. Ellis presumes, that although immediately after your Memorialist's return from leave (10th March 1862), he was informed of the suspicious circumstances connected with the payment on account of Pensioned Private Farmer, he does not appear in the Commissioner's prejudiced opinion to have ever made this known to the Secretary, or to have taken any steps towards bringing this matter to notice. Your Memorialist begs to submit, that this allegation is wholly and entirely at variance with the fact, because as soon as he was informed of this fraud by his Assistants Mr. Croom and Narrainsawmy four days after he took his seat, that is on the 14th March, he did take immediate steps towards bringing the suspicious rumours to the notice of the then Secretary Mr. Gordon, when that gentleman inquired when the fraud had occurred, and whether Mr. Balmain had taken any notice of the matter. Your Memorialist replied that it did appear that Mr. Balmain had made some inquiries, but as the fraud was committed when your Memorialist was absent on leave, he could not say what had then transpired, and begged Mr. Gordon to institute inquiry into these rumours, but that gentleman observed "Mr. Clark will be in the Office to-morrow, you had better mention it to him." Your Memorialist did so the following day, but the only reply he got from Mr. Clark was, "Be off, "there was no such thing done;" and this was communicated to the Secretary and though between the dates when the first report of these frauds was made to the Secretary (14th March), and Mr. Clark's death (23rd April) a clear period of 38 days had elapsed during which the Actuary attended four times, and although there was ample opportunity and time, yet no inquiry whatever was instituted till after Mr. Clark's death. Your Memorialist leaves it to your Excellency to judge whether it was in the power of a humble subordinate like your Memorialist to do more than what he did, and yet he is charged by the Commissioner with having taken no steps to bring the frauds to light.

10. In para. 31 of his report, the Commissioner says that nothing would have been more natural for the Accountant forthwith to have examined whether there was any voucher for Farmer's payment. In refutation of this allegation your Memorialist begs to submit :—

1st. The fraud in question was committed on the very day your Memorialist's leave of absence commenced, and he was many miles on his journey.

2nd. Mr. Balmain was the Secretary, and although he had, as it was said made some inquiry regarding a voucher, none was forthcoming.

3rd. From 10th December 1861, till 10 h March 1862, when your Memorialist resumed his duties a period of three months, nothing was done to throw light on this fraud.

4th. Four days after he took his seat the suspected fraud was brought to his notice by his Assistants.

5th. The moment he heard of it he then and there brought the circumstance to the notice of the Secretary.

6th. There was no voucher to prove the fraud though Mr. Balmain had made every inquiry about a voucher, and without a voucher how could your Memorialist have discovered the fraud, a circumstance morally impossible, while gentlemen in high position such as Messrs. Balmain and Gordon failed to discover anything by their inquiries. Mr. Gordon states that your Memorialist was unable to vouch for the accuracy of the frauds, and that the rumours were vague and indefinite, but a moment's reflection will convince your Excellency that it was altogether out of the power of your Memorialist to establish the charge of fraud with any degree of certainty unless he was permitted to enter into a regular examination of the accounts and submit a report, and that he can do nothing of the kind without the orders of the superior Officers. The Government in their order observe that "the manner in which these frauds have taken place is clearly explained in the "report and indicates that the system of account and check in the Government Savings' "Bank at the time Mr. Clark was Actuary was extremely imperfect ; and that the "supervision exercised over the Actuary by the then Secretaries and Directors was most "inadequate." All these circumstances will clearly show to your Excellency the blame has been transferred to the shoulders of your Memorialist, a poor helpless dependent Native Clerk without influence or friends.

11. The next case of fraud was committed on Mrs. Conroy, on the 27th February 1862, when your Memorialist was, as in the former case, absent from Madras on leave, and was at Chingleput, and arrived in Madras on the evening of the 28th February, though he did not attend office till the 10th March as his leave extended to that date. On the 17th April, and not immediately after his return as alleged by Mr. Ellis, the fraud on Mrs. Conroy was discovered, and reported to him by his Assistant Vencatarungum Chetty, and he then and there ordered him to make a searching examination lest there should be any mistake about the matter, as there were two accounts in the respective names of Mr. and Mrs. Conroy, and it was not unlikely that the accounts might have got mixed up, and by the time the necessary evidence could be collected from books and documents it was past office hours, and the Secretary had left, and the next day the office

was closed for the Easter holidays, and it was opended on the 23rd April. The first thing your Memorialist heard when he came to office was Mr. Clark's sudden death which happened that morning from an apoplectic fit, and the report was made to the Secretary, and one of Mr. Clark's relatives was in attendance with his office key. The Secretary opened the desk in the presence of the said relative, your Memorialist and other employés, and all the forged documents connected with the cases of Private Farmer, Mrs. Conroy, and Lieutenant Gascoigne together with the office Ledger and other falsified documents were found in it, and that the cause of the delay in not bringing this fraud immediately to the notice of the Secretary is thus, your Memorialist trusts, satisfactorily accounted for.

Under these circumstances how could your Memorialist have been cognizant of this fraud? when he heard of it he could not make the report without sufficient evidence, and it was with difficulty he could collect it, because Mr. Clark was absent from office, and Mrs. Conroy's Bank-book was not available at the time to check the ledger. Your Memorialist humbly trusts that these facts will doubtless have due weight on your Excellency's sense of justice.

These facts which were established at the investigation by the whole of the establishment prove that your Memorialist did take immediate steps to discover the fraud, and owing to the time occupied in collecting evidence the fraud could not be reported to the Secretary then and there. From this simple and uncolored statement of this fraud on what grounds could blame be fastened on your Memorialist? did he not take steps by his order to his Assistant Vencatarungum Chetty and others to collect proper evidence to discover the fraud the moment he was informed of it? but for the reasons above stated no delay would have occurred, and the fraud would have been reported then and there to the Secretary, how therefore in justice and equity could the Commissioner recommend and the Government dismiss him from the service?

12. The 3rd case of fraud and the only one which was committed while your Memorialist was in the office is Lieutenant Gascoigne. It took place under the following circumstances as stated in paragraphs 11 and 12 of Mr. Ellis' report hereunto appended, and the fraud was discovered after Mr. Clark's death from forged documents taken out of his desk.

"The late Actuary, on his own responsibility, issued a duplicate Bank-book in Lieutenant
Lieutenant Gascoigne.....Rs. 1,019 2 6 "Gascoigne's name in which was credited the amount
"marginally noted on the 20th of September 1861, accord-
"ing to an entry in the handwriting of the late Actuary. The whole amount appears as drawn
"out by the late Administrator General, Mr. Teed, whose signature has been forged in the
"Bank-book. The actual payment is entered as having been made to one Ramjee, peon, whose
"mark has been certified in Mr. Clark's handwriting. On a reference to the Administrator
"General's Office, it has been ascertained that Mr. Teed's signature in the Bank-book is a forgery;
"that Mr. Teed never administered to Lieutenant Gascoigne's estate, and that there is no peon
"of the name of Ramjee attached to the Administrator General's Office."

"The issue of a fresh Bank-book, without an application from the depositor or his represen-
"tatives, stating how the original book was lost, was completely irregular, and should have, as
"it probably did, attract the attention of the Savings' Bank subordinates."

The Commissioner himself in a manner palliates if not exonerates your Memorialist in the above paragraphs; and as to the Duplicate Bank-book it was issued by a Clerk in the common course of routine under the orders of the Actuary, and such orders were law and of sufficient authority to be acted upon; none other being required. It was, no part of your Memorialist's duty to ascertain whether the Administrator General had taken out letters of administration, for that would be to invade the province of the Secretaries and Actuary. The Commissioner states that it was "grave irregularity," that the Secretary's signature was not affixed to the Duplicate Bank-book, but your Memorialist begs to explain that it is not and never was the practice for the Secretaries to sign such books, the signature of the Actuary passing the payment, which was attached to the entry on the debit side of the Bank-book, being a sufficient guarantee and his orders a full and sufficient authority for entering the payment in the pass book and issuing a Duplicate Bank-book; hence in this case your Memorialist is wholly and entirely free from all blame. He made the entry in the pass book on the authority of the Actuary in whom he fully

confided as a superior Officer, and against whom he had no cause of suspicion whatever, added to which Mr. Clark was the responsible paying Officer, where was then cause to suspect the *bonâ fide* nature of the transaction?

13. The present Secretary and Actuary respectively supported at the investigation the statement of your Memorialist, and they further corroborated his statement. The late Actuary conducted the whole and entire correspondence without allowing any of his Subordinates to peer into them, it must therefore appear evident Right Honorable Sir, to your exalted judgment, that Mr. Ellis had no good and sufficient grounds to implicate your Memorialist in the remotest manner in any of the cases investigated by him, seeing that the systematic frauds of which Mr. Clark was guilty were carried on so cunningly, so secretly, and so guardedly keeping every paper that might lead to detection, hermetically secured under lock and key in his desk, that it was next to impossible to make any discovery in the absence of the most distant suspicion, and while the illusion of his position forbad the idea that a man occupying the status he did in the Savings' Bank, could be dishonest even in thought.

14. Although he has thus, he humbly hopes, vindicated himself from the allegations contained in Mr. Ellis' Report, it is still necessary for your Memorialist to remove the impression calculated to be made by the Commissioner's ungenerous insinuations of a dereliction of duty in not having watched the Actuary more closely, and not harbouring suspicions of his honesty and integrity; that from the day of Mr. Clark's appointment as Actuary every document connected with the accounts as also the correspondence was kept by him under lock and key, and your Memorialist was not allowed under any circumstance access to the papers; that in the commission of these frauds the *modus operandi* of Mr. Clark was a mystery to your Memorialist; that the illusion with which Mr. Clark surrendered himself forbad the idea of entertaining the slightest suspicion of his honesty and integrity, for the higher Officers such as Mr. Birch, Balmain and Sandeman and others placed implicit confidence and reliance in Mr. Clark, and hence your Memorialist most respectfully and humbly begs to submit to your Excellency how an humble Hindu in his inferior position a Subordinate could have dared to harbour thoughts when he had no grounds to justify them, not having been allowed the most distant clue from the circumstance of the accounts and correspondence being left under lock and key by Mr. Clark, it was morally impossible for your Memorialist to discover the mal practices of the late Actuary.

15. Mr. Ellis in paragraph 28 of his Report has thought it proper to assert, without any grounds whatever, that your Memorialist was a protege of Mr. Clark, as a proof that your Memorialist did not enjoy Mr. Clark's confidence, it may be incidentally mentioned here that on every occasion of the Actuary's absence, which was frequent, he never entrusted him, though next in office, with his office box keys in which these forged documents were found, but they were entrusted to Mr. Forbes the present Actuary not then on the establishment, or to Mr. Scott and Ross, both outsiders though Government employés. This fact will go to prove that your Memorialist was not the protege of Mr. Clark, nor did he enjoy his confidence, but his official conduct entitled him to the Actuary's respect and kind treatment; it may also be supplemented here that your Memorialist was neither entertained nor promoted by him.

16. The insinuation contained in paragraph 30 impeaching your Memorialist's veracity and thereby stabbing his moral character is perhaps the most cruel of all the allegations; on account of death in the family he did return to Madras shortly after his departure and for three days he remained at the Presidency, and before he left applied and drew 35 Rupees from his savings in the Bank, which circumstance was so notorious that it would have been the height of folly to have attempted to conceal his return from the Commissioner; that in fact the hauteur of Mr. Ellis, the brusque manner he behaved towards your Memorialist, the reiterated order of the Commissioner that he expected a direct reply to a direct question compelled him not to travel out of the way; that he had no motives or fear of consequence to conceal his temporary return; that as Mr. Ellis' questions did not suggest the subject of his temporary return he did not think of it till his attention was afterwards called to it directly.

17. It was evidently the Commissioner's wish to mix up your Memorialist in the fraud on Mrs. Conroy. With this view he says in the Report that the fraud on Mrs. Conroy was committed on the 27th or 28th because he was not certain whether your Memorialist returned on the

27th or 28th; that in so grave a matter as the commission of fraud by a Government employé, the Commissioner who sat as a Judge, Jury and Prosecutor, ought not to have spoken doubtfully of so important a point as to date; that as already stated, your Memorialist was at Chingleput on the 27th February 1862; that he did return to Madras on the 28th evening, and that he did not join his duties till 10th March 1862 when his leave expired.

18. Paragraph 34 of the Commissioner's report displays the strong prejudice which the Commissioner entertained towards your Memorialist, for although the Holy Scriptures say, in the midst of life we are in death, who could have anticipated the event here alluded to? When your Memorialist left Madras on the night of the 9th December 1861, he left with a clear conscience and a full conviction, that on his return he would find the office in *statu quo*, not a breath of suspicion, not a whisper reached his ear against Mr. Clark, at this time it would have been sacrilege to suspect him. Mr. Clark was hale and well, basking in the sunshine of favor, he was all thing and every thing in the Department; that a short period of three months would have so reversed a picture your Memorialist did not even dream. He resumed his duties on the 10th March, and 4 days after he was informed of Farmer's case which he immediately reported to the Secretary, but the report was allowed to die out; four days before Mr. Clark's death the fraud on Mrs. Conroy was discovered, and it has been explained under what circumstances it was not then and there reported; that between your Memorialist's resumption of his duties and Mr. Clark's death the latter attended 4 times and he never appeared in better health, looking robust, strong and healthy, it was not any thing new and unusual that he continually absented himself as he was known to be of intemperate habits; he was not sick in the true sense of the word; he had been drinking as was his custom, and reporting himself sick; such reports never caused any surprise. Suddenly on the 23rd April, news reached the office that Mr. Clark had just expired from an attack of apoplexy; apoplectic fits give no warning; Mr. Clark died when his death was least expected, and how uncharitable then was it for Mr. Ellis to make the insinuation contained in the paragraph in question.

19. From the manner the Commissioner conducted the inquiry, it was evident to your Memorialist that Mr. Ellis was prejudiced against him; he was not allowed freedom of speech, silenced and ordered to answer categorically the questions put to him. The Commissioner was inundated with anonymous letters against your Memorialist from which he gleaned information distorted and jaundiced, furnished by his enemies, who had long watched for an opportunity to ruin him, in a more especial manner the present Actuary and the late Head Accountant his avowed enemies, the former grossly tampered with the witnesses and seated by the side of the Commissioner bullied them, cozened them, to say what he wished, to inculpate your Memorialist, holding out hopes of advancement on the one hand and threatening them with loss of employment, on the other. On the same tack he and the late Head Accountant proceeded in the office where they held private meetings, the Commissioner from beginning to the end was led by the present Actuary and the late Head Accountant, and under their joint garbled and colored statement Mr. Ellis was induced to treat your Memorialist with hauteur and indignity, and his conduct towards him was highly humiliating and brusque, hence under the full conviction that justice from Mr. Ellis was an *ignus fatuus*, your Memorialist submitted the accompanying Petition to Government, and the order of Government thereon which also accompanies signed by Mr. Ellis as Deputy Secretary to Government at once disposed of his case, and it is almost certain that the diction and style of the order which correspond with those of the Commissioner's Report, that Mr. Ellis himself as Deputy Secretary to Government drafted the order, which to say the least it does not appear to savor of even-handed justice, for the Commissioner who tried your Memorialist and passed sentence on him was the same officer to whom the Government left the disposal of the fate of the accused; under such circumstances what justice could have been expected by your Memorialist?

20. That finally your Memorialist begs to say that he was educated in the Madras University, and when he entered the service of Government, he had hoped by zeal, diligence, efficiency and good conduct to attain advancement; but the dishonesty of one man has innocently involved your Memorialist in ruin, and at the early age of 29 years his bright prospects have been bitterly

blighted; that an impartial and candid perusal of Mr. Ellis' Report will render evident, that from some inexplicable cause the Commissioner has betrayed a virulent hostility towards your Memorialist; from first to last every line of his Report breathes this spirit, but Right Honorable Sir, ruling over two hundred millions of the subjects of Her Most Gracious Majesty the Queen, to do them justice, to provide for their moral improvement, and for their social happiness must be your sole aim, and your highest ambition, for you require Right Honorable Sir, no other reward than the approval of your own good conscience, and the blessings of the people of this country, if after a careful perusal of Mr. Ellis' Report, the allegations preferred against your Memorialist are supported by even a single evidence or truth, then confirm the sentence passed upon him by the Madras Government, if not would it be asking too much of you Right Honorable Sir, to reverse their decision, and your humble and helpless Memorialist most respectfully begs that your Excellency will be graciously pleased to take all the circumstances of the case into your patient and impartial consideration, and grant him redress which he is anxiously expecting by ordering his restoration, if not to the situation from which he was removed, to give him any other appointment and grant him such compensation as your Excellency may in your wisdom deem proper for loses sustained by him, by the unjust deprivation of his office.

For which act of justice and charity, your Memorialist shall ever pray.

T. MOOTOOSAWMY,
Late Head Accountant, Government Savings' Bank.

MADRAS, 13*th April* 1863.

APPENDIX.

Order of Government on Petition from T. Mootoosawmy Moodelly, Head Accountant in the Government Savings' Bank, No. 2,694 *of* 1862.

The Petitioner has had already an opportunity of advancing before the Commissioner appointed to inquire into the frauds practised by the late Actuary to the Government Savings' Bank, the statements contained in this petition.

The fact chiefly relied on by the Petitioner is the report made by him, on his return from leave, to Mr. Gordon then Secretary to the Savings' Bank, but upon a reference being made to that gentleman, it appears that the Petitioner only reported the existence of certain rumours in the office concerning the late Actuary; that he stated that he was unable to vouch for their accuracy, and that the rumours were vague and indefinite. The truth of these rumours could have been verified by a reference to the accounts, and the Government can see no extenuation of the Accountant's conduct in the report he made to the Secretary.

The Government have given a careful consideration to the facts brought to their notice in connection with the Petitioner and certain other employés of the Government Savings' Bank, and they are of opinion that it was impossible that they should have been ignorant of the frauds practised by the late Actuary.

The Petitioner from the position he occupied in the office, was more than any other person, able to have brought these mal-practices to light and he failed to do so. Nor can the Government admit, as any excuse for the irregularities which prevailed and in which the Petitioner and other of the Bank employés took part, that they were acting under the orders of the late Actuary.

These irregularities could have no other object than the committal of fraud, and it was the duty of the Petitioner to have reported the matter to the Secretary in such a manner as would have led to the detection of the late Actuary's malversations.

The Government decline therefore to make any alteration in the decision at which they have arrived and by which the Petitioner has been dismissed from his appointment.

By order,
R. S. ELLIS,
Acting Deputy Secretary to Government.

FORT SAINT GEORGE, 16*th October* 1862.

To the Petitioner.

To His Excellency Sir WILLIAM DENISON, K. C. B.,
Governor in Council, Fort Saint George.

The humble Petition of T. MOOTOOSAWMY MOODELLY, Head Accountant in the Government Savings' Bank.

HUMBLY SHEWETH.

1. Your Petitioner begs humbly and respectfully to submit the following circumstances of his peculiar case for your Excellency's favorable consideration, in the confident hope that your Excellency will do him justice by passing such decision upon the merits of his case as to your Excellency may seem fit.

2. That Petitioner was first entertained as a Writer in the General Treasury in January 1854, that in the year 1857, he was transferred to the Savings' Bank as an Assistant Accountant, and that eventually, viz., in February 1861, he was promoted to his present post of Head Accountant.

3. That immediately on his promotion, Petitioner found there were much arrears of business left unperformed, in consequence of the frequent absence of Mr. Clark, the late Actuary, and that in view to bring up these arrears, Petitioner attended the office daily from 7 A. M. to 9 P. M. until all the arrears had been brought up.

4. That owing to such his continued application to business and over-exertion, Petitioner's health had been much impaired, rendering relaxation from duty necessary, and accordingly Mr. Balmain, the then Secretary, was pleased to grant Petitioner leave of absence for three months from the 10th December 1861. Petitioner left Madras on the same day to proceed to Pondicherry, but after his arrival there, having received intimation of the death of his maternal Aunt which rendered his presence necessary, Petitioner returned to Madras on the 23rd December, and at this time, Petitioner being in want of money for his journey applied to Mr. Balmain to withdraw Rupees 35 from his savings in the Bank. That on the 27th of the same month, Petitioner again left Madras, and after visiting several places in Southern India, returned to Madras a few days before the expiration of his leave, viz., the 28th February 1862.

5. That on Petitioner's resuming his duties on the 10th March 1862, he was informed by Mr. Croom, his Deputy, and by Narrainsawmy Moodelly, an Assistant Accountant, that a certain sum of money had been drawn by Mr. Clark, on account of Pensioned Private Farmer, and that such withdrawal was unsupported by Voucher. On this information reaching him, Mr. Clark, being then absent, Petitioner immediately thought it his duty to bring the circumstance to the notice of Mr. Gordon, the then Secretary, which he accordingly did on the same evening. Mr. Gordon then inquired of Petitioner "when this occurred and whether Mr. Balmain had taken "no notice of the matter," Petitioner answered, *from information that he had received* "that Mr. Balmain did make some inquiry into the matter, but whether he was satisfied or not Petitioner could not say, the *circumstance having transpired during his absence on leave.*" Petitioner then requested Mr. Gordon to institute some inquiry as to the alleged withdrawal of money unsupported by Voucher, when that Gentleman said "Mr. Clark will be in the office to-morrow, you had better mention it to him."—Accordingly, on the following day, Petitioner did as he was ordered by Mr. Gordon, but the only reply he got from Mr. Clark, was, "Be off, there was no such thing done." This reply of Mr. Clark, Petitioner communicated to the Secretary on the following day, when Mr. Gordon showed to Petitioner a Memo. under Mr. Clark's initials recommending the grant of one month's leave to the Bank's Shroff and said "What is all this, the "other day a Peon of the Bank takes two months' leave, and now Mr. Clark recommends one "month's leave to the Shroff." To this inquiry Petitioner answered he knew nothing but he availed himself of this opportunity to mention again to Mr. Gordon the reply given by Mr. Clark on his mentioning to him that monies had been withdrawn from the Bank unsupported by Vouchers.

6. That Mr. Clark attended office three or four times after Petitioner had made his report against him to the Secretary, Mr. Gordon; that Petitioner was daily expecting to receive some orders from Mr. Gordon, but nothing was done till Mr. Clark's death, which took place exactly 38 days after Petitioner had made his report,

Proceedings of the Madras Government, Financial Department,
25th April 1863.

7. That immediately after Mr. Clark's death, Mr. Gordon opened his desk, in which were found all the forged documents and other papers belonging to the office, among others Mrs. Conroy's Bank Book, which, when he saw, Petitioner recollected an over-payment made during his absence and brought to his notice three days previously by one of the Clerks in the office. Petitioner immediately showed the Ledger to Mr. Gordon, when all the entries in the said Bank Book were found to be quite false in Mr. Clark's own handwriting. Mr. Gordon placed all these false documents again in Mr. Clark's desk and took charge of the key.

8. That previous to his leaving Madras for Hyderabad, Petitioner requested Mr. Gordon, on two different occasions, to leave behind him a Memo. of report made by Petitioner, when Mr. Gordon replied in the affirmative, said he had also heard of it elsewhere and that he had questioned Mr. Clark on the subject. Petitioner is not aware whether any such Memo. was left by Mr. Gordon, or not, but a reference to that gentleman will at once prove the truth of Petitioner's assertions.

9. That Petitioner solemnly declares he was ignorant of the malpractices of Mr. Clark, that when the two Treasury Notes in the margin* were discharged, Petitioner held a subordinate appointment and therefore had no means of discovering the irregular payments made in these cases, but if any person could have had any knowledge of it, Petitioner's predecessor must have had.

* Qr. Mr. Serjeant Taylor,...Rs. 1,500
Serjeant Fowler..... „ 2,560

10. That in the three cases also marginally† indicated, Petitioner was on leave, but when he returned to his duty, he reported the irregularities to the Secretary of what he had heard as already stated by Petitioner fully in paragraph 5.

† Pensd. Private J. Farmer.. Rs. 1,016
Mrs. Conroy,..... „
Three Privates of H. M.'s 43rd Regt. of Foot.... ... „

11. That the only case which transpired during his time, is that noted in the margin,‡ and Petitioner begs respectfully to submit the following explanation, that a duplicate Bank Book was prepared by a Writer *under the orders* of Mr. Clark, and he also verified the entry on the credit side and on the debt side, a payment entry was made in the handwriting of Mr. Clark, duly initialed by himself. Thus, Petitioner had no doubt of the genuineness of the entry, more especially as the Bank Book came to him direct from the Actuary in whom he fully confided as a superior Officer, for whom he had great respect owing to his position in office and as he was the responsible paying Officer. Under this impression Petitioner made the usual entry in the signature Book, after which he saw the entry in the payment Book receipted by one Ramjee Row in the handwriting of Mr. Clark.

‡ Lieut. E. A. Gasgoigne.

12. That ever since Mr. Clark was appointed Actuary, he never allowed either your Petitioner or his predecessor to conduct or to see into the correspondence of the office. He conducted the correspondence himself and never allowed any one in the establishment to interfere in this part of the duty. This fact was proved to Mr. Ellis by Mr. Forbes, the present Actuary.

13. That on all the occasions Mr. Clark was absent, he generally sent his office keys either to Mr. Forbes, the present Actuary, but then, a *foreigner* and belonging to the General Treasury establishment or to another *stranger* Mr. Scott lately employed in the General Treasury and now in the Public Works Department, and *not to the Petitioner.* This fact was stated to Mr. Ellis and can be proved by whole of the establishment—and your Petitioner begs your Excellency in Council to judge what was the amount of friendship which existed between your Petitioner and Mr. Clark.

14. In conclusion, Petitioner begs to observe that of the six cases under notice, five had transpired during the period Petitioner was holding a subordinate appointment and when absent from Madras, and the payment in the sixth case was entered in the Signature Book in the great confidence Petitioner had in Mr. Clark's honesty. Your Excellency will observe, that Mr. Clark, who had committed so many frauds himself so secretly, would never allow his Subordinates into his secrets for fear of discovery. Moreover, Petitioner made the report to Mr. Gordon, during the life-time of Mr. Clark, and whilst he was attending Office, and Petitioner would not have acted

thus if he were in any way concerned in the matter of these frauds. Messrs. S. D. Birch, W. Balmain, Forbes and other Secretaries placed great reliance in Mr. Clark, inasmuch as Mr. Balmain states in his letter to the Directors that he entirely depended upon Mr. Clark, from the position he held in the office, and the Report of the Commissioners on Public Establishments confirms the same view. Mr. Clark was invested with absolute power not only over the Savings' Bank, but also over the General Treasury; he had the packing up of Remittances and examining the Daily Cash Books of the General Treasury. In other words, he was considered next to the Sub-Treasurer in point of emoluments and power, and the Book of Registry in the Office will show the amount of power allowed him by the Secretaries, some of whom have entrusted to his charge the *entire management* of the office. The report made by Mr. Balmain to Government against Mr. Clark's conduct, and his subsequent reply to a reference made by Mr. Mangles, the Acting Accountant General, as also the report submitted to Government by Mr. Mackey the present Secretary to the Bank, will all establish what kind of character Mr. Clark possessed, and whether or not your Petitioner was in any way implicated in the frauds committed by Mr. Clark.

If any frauds had been committed during Petitioner's absence, it was the duty of the Deputy Accountant, Mr. Croom, to have kept the Secretary informed of the same, and it is cruel to implicate your Petitioner in a matter done during his absence of which he knew nothing.

And your Petitioner as in duty bound shall ever pray.

MADRAS, *4th October* 1862.

No. 77. ORDER THEREON, 25th April 1863, No. 291.

Ordered that the Memorial received with the foregoing letter be forwarded to its address, and that the Right Honorable the Secretary of State be referred to the Proceedings* noted in the margin for a full explanation of the grounds on which the Memorialist and certain other employés in the Government Savings' Bank were dismissed from their appointments.

*Proceedings, 6th June 1862, Nos. 28—30.
" 26th Aug. " " 86—88.
" 28th " " " 96 & 97.
" 29th " " " 102.
" 6th Sept. " " 9 & 10.
" 11th Oct. " " 27 & 28.
" 15th " " " 41 & 42.
" 29th " " " 90 & 91.
" 4th Nov. " " 3—5.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. T. O'Connor.

117

To

The Honorable A. J. Arbuthnot Esq.
Chief Secretary to Government
Fort St. George

Honord Sir

I beg most respectfully to submit the accompanying memorial in Triplicate to the Right Honorable the Secretary of State for India, and solicit you will after laying the same before His Excellency the Governor in Council forward it to its address.

I beg to remain
with utmost respect & Submission
Honord Sir
Your most Obedient humble Servt
T. Mootoosawmy
late Hd Acctt Govt Sav Bank.

Madras
13th April
1863.

Rec. 4th May 62 - 3 - 5 -

Dated 5 May

Encl. to Madras Despatch
No. 291
dated 23rd April 1862

From

The Honorable Secretary
to Govt. of Fort St. George
Public Department

Dated Fort St. George
23rd April 1862

No. 290

Transmitting for the consideration of Government a Petition addressed to the address of Sir Charles Wood Bart. by T. Mootoosawmy Moodelly late Head Accountant in the Government Savings' Bank, praying that the circumstances connected with his removal from that office may be enquired into.

Sir,

I have the honor to transmit herewith a Petition addressed to the address of Sir Charles Wood Bart. by T. Mootoosawmy Moodelly late Head Accountant in the Government Savings' Bank, praying that the circumstances connected with his removal from that office may be enquired into.

I have the honor to be
Sir
Your most obedient
humble Servant
(Signed) [illegible]
Secretary to Government

To
The Secretary to the Government of India
Home Department

1 15

L. Proceedings

TO

THE RIGHT HONORABLE SIR CHARLES WOOD, BART.,
HER MAJESTY'S SECRETARY OF STATE FOR INDIA.

The humble Memorial of T. MOOTOOSAWMY MOODELLY, *late Head Accountant in the Government Savings' Bank.*

MOST RESPECTFULLY SHEWETH,

1. That your Memorialist in the full yet humble, confidence, that your Excellency placed by Her Majesty the Queen, as the guardian over the interests of this magnificent Empire, and its teeming population, will do justice to an innocent, but deeply injured Hindu employé of the State, begs leave most respectfully to lay this appeal at your Excellency's feet.

2. The late Actuary of the Government Savings' Bank, Mr. T. Clark, deceased, committed certain frauds, of which your Memorialist was entirely and totally ignorant, and R. S. Ellis, Esq., of the Civil Service, was appointed to enquire and report upon the defalcations discovered. An investigation took place and a report furnished to Government in which the Commissioner recommended your Memorialist's dismissal, and he was accordingly removed from the public service.

3. With a view to brevity, your Memorialist will not travel over the report seriatim, but shall simply confine himself to disabusing your Excellency's mind of the several allegations against him. The Commissioner has devoted 11 paras, 27 to 37 of his report to inculpate your Memorialist in one way or another, in the frauds of the late Actuary, one and all of the allegations deal in surmises, and suspicious insinuations. Throughout from first to last, there is no tangible charge against your Memorialist, nor is there a particle of evidence or proof of any kind whatever that your Memorialist was a *particeps criminis* in these frauds.

4. During the time when your Memorialist held the appointment of Head Accountant the late Actuary committed 4 frauds, 3 of which during his absence from Madras on leave. He had committed two other frauds when Vencataroyloo Iyengar, who was your Memorialist's predecessor as Head Accountant, and who is now enjoying his pension, but he was never called to an account for them. The Deputy Accountant Mr. Croom, next in responsibility to your Memorialist has been left apparently blameless, though during your Memorialist's absence he was considered the chief Subordinate, had access to the Secretary, and performed all the reponsible duties, when Mr. Balmain enquired of this very Deputy Accountant for a voucher in Farmer's case, though cognizant of the fraud, he rendered no satisfactory explanation, and thus while two really guilty parties have escaped punishment, a wholly and truly innocent man has been sacrificed.

5. As to the voucher for Farmer's payment, the Deputy Accountant was accountable for it. When this forgery was committed on the 10th December 1861, Mr. Balmain himself suspected it, and he came down, and called for the voucher, the Assistant Accountant Narrainsawmy, also reported previously to the Deputy Accountant that a payment was made without a voucher, all these facts had been proved during the enquiry, yet Mr. Ellis passes over the Deputy Accountant's dereliction of duty. This individual might as well be said the protege of Mr Clark, (he having been entertained and promoted by him) and to have been the person who had been screening Mr. Clark in all the frauds.

6. It will thus be seen the late Actuary Mr. Clark was guilty of six frauds, two of which* were committed when your Memorialist's predecessor was Head Accountant, three† when your Memorialist was absent on leave, and for which the Deputy Accountant Mr. Croom, was strictly responsible, and the remaining one‡ was committed when he was in office, which could in no way whatever affect your Memorialist's situation. If the Commissioner did only simple justice, your Memorialist feels confident, that if your Excellency would patiently refer to the records, and consider the facts of the case, your Excellency cannot come to any other conclusion than that nothing can be more unjust than finding fault with a public servant, and taking away his bread for acts done by his immediate superior when he was absent on leave many miles away from Madras. It can never be justified for a moment by the principles of British justice and charity which the people of India are taught to regard with profound respect and veneration as superior to every other code under which they had lived.

*	Quarter Master Serjant Taylor	1,550	10 8
	Key Serjant Fowler	2,520	15 1
†	Pensioned Private Farmer	1,748	4 6
	Margaret Conroy	2,365	3 6
	James Lafferty	282	15 9
	Philip Martin	231	13 0
	Charles Osborne	210	9 9
‡	Lieut Gascoigne	1,016	2 6

7. The three cases of fraud in which your Memorialist is most ungenerously mixed up noticed in the report are the following:—

1st. Pensioned Private Farmer, a fictitious name.

2nd. Mrs. Conroy.

3rd. Lieut. E. J. Gascoigne.

Your Memorialist has nothing whatever to do with the other parties mentioned in the report. Though suspicion itself stood disarmed in respect of your Memorialist's honesty and freedom from all complicity, collusion, connivance, knowledge or participation in these frauds, yet Mr. Ellis, has most ungenerously and uncharitably thrown the onus or responsibility of these defalcations on your Memorialist, who in his conscience is wholly and entirely innocent of them.

8. Before entering into the particulars of these three cases, it would be necessary to mention, that the wear and tear of protracted service, affected your Memorialist's health, and under medical advice, he obtained 3 months' leave from 10th December 1861, till 10th March 1862. This circumstance being one of the principal points of his defence, the fact it is submitted ought to have its due weight in passing a decision on this appeal. The substantive points of your Memorialist's defence are 1st, His absence from Madras on leave. 2nd, His report to the Secretary on his return immediately he was informed of Mr. Clark's dishonesty in Pensioned Private Farmer's case. 3rd, His entire ignorance up to the moment of discovery of the late Actuary's mal-practices from first to last. 4th, The latitude allowed to Mr. Clark by the Secretaries and Directors of the Bank to do and undo as he pleased without being accountable to any one, or any of the Subordinates daring to question his acts.

9. He obtained three months' leave from 10th December 1861 to 10th March 1862, and left Madras on the evening of the 9th December, and on the very following day (viz. 10th December 1861,) Mr. Clark committed the fraud in the fictitious name of Pensioned Private Farmer, Mr. Balmain was then Secretary and hereof your Memorialist begs most respectfully to submit how he could have been cognizant of the fraud when he was many miles away from Madras? Yet most ungenerously and uncharitably Mr. Ellis presumes, that although immediately after your Memorialist's return from leave (10th March 1862) he was informed of the suspicious circumstances connected with the payment on account of Pensioned Private Farmer, he does not appear in the Commissioner's prejudiced opinion to have ever made this known to the Secretary, or to have taken any steps towards bringing this matter to notice. Your Memorialist begs to submit, that this allegation is wholly and entirely at variance with the fact, because as soon as he was informed of this fraud by his assistants Mr. Croom and Narranisawmy four days after he took his seat, that is on the 14th March, he did take immediate steps towards bringing the suspicious rumours to the notice of the then Secretary Mr. Gordon, when that gentleman enquired when the fraud had occurred, and whether Mr. Balmain had taken any notice of the matter. Your Memorialist replied that it did appear that Mr. Balmain had made some enquiries, but as the fraud was committed when your Memorialist was absent on leave, he could not say what had then transpired, and begged Mr. Gordon to institute enquiry into these rumours, but that Gentleman observed "Mr. Clark "will be in the Office to-morrow, you had better mention it to him." Your Memorialist did so the following day, but the only reply he got from Mr. Clark was, "Be off, there was no such thing done;" and this was communicated to the Secretary and though between the dates when the first report of these frauds was made to the Secretary (14th March) and Mr. Clark's death (23rd April) a clear period of 38 days had elapsed during which the Actuary attended four times, and although there was ample opportunity and time, yet no enquiry whatever was instituted till after Mr. Clark's death. Your Memorialist leaves it to your Excellency to judge whether it was in the power of a humble subordinate like your Memorialist to do more than what he did, and yet he is charged by the Commisioner with having taken no steps to bring the frauds to light.

10. In para 31 of his report, the Commisioner says that nothing would have been more natural for the Accountant forthwith to have examined whether there was any voucher for Farmer's payment. In refutation of this allegation your Memorialist begs to submit:

1st. The fraud in question was committed on the very day your Memorialist's leave of absence commenced, and he was many miles on his journey.

2nd. Mr. Balmain was the Secretary, and although he had as it was said made some enquiry regarding a voucher none was forthcoming.

3rd. From 10th December 1861, till 10th March 1862, when your Memorialist resumed his duties a period of three months, nothing was done to throw light on this fraud.

4th. Four days after he took his seat the suspected fraud was brought to his notice by his Assistants.

5th. The moment he heard of it he then and there brought the circumstance to the notice of the Secretary.

6th. There was no voucher to prove the fraud though Mr. Balmain had made every enquiry about a voucher, and without a voucher how could your Memorialist have discovered the fraud,

a circumstance morally impossible, while Gentlemen in high position such as Messrs. Balmain and Gordon failed to discover anything by their enquiries. Mr. Gordon states that your Memorialist was unable to vouch for the accuracy of the frauds, and that the rumours were vague and indefinite, but a moment's reflection will convince your Excellency that it was altogether out of the power of your Memorialist to establish the charge of fraud with any degree of certainty unless he was permitted to enter into a regular examination of the accounts and submit a report, and that he can do nothing of the kind without the orders of the superior officers. The Government in their order observe that "the manner in which these frauds "have taken place is clearly explained in the report and indicates that the system of account and "check in the Government Savings' Bank at the time Mr. Clark was Actuary was extremely "imperfect; and that the supervision exercised over the Actuary by the then Secretaries and "Directors was most inadequate." All these circumstances will clearly show to your Excellency the blame has been transferred to the shoulders of your Memorialist, a poor helpless dependent native clerk without influence or friends.

11. The next case of fraud was committed on Mrs. Conroy, on the 27th February 1862, when your Memorialist was as in the former case absent from Madras on leave, and was at Chingleput, and arrived in Madras on the evening of the 28th February, though he did not attend office till the 10th March as his leave extended to that date. On the 17th April, and not immediately after his return as alleged by Mr. Ellis, the fraud on Mrs. Conroy was discovered, and reported to him by his Assistant Vencatarungum Chetty, and he then and there ordered him to make a searching examination lest there should be any mistake about the matter, as there were two accounts in the respective names of Mr. and Mrs. Conroy, and it was not unlikely that the accounts might have got mixed up and by the time the necessary evidence could be collected from books and documents it was past office hours, and the Secretary had left, and the next day the office was closed for the Easter holidays, and it was opened on the 23rd April. The first thing your Memorialist heard when he came to office was Mr. Clark's sudden death which happened that morning from an apoplectic fit, and the report was made to the Secretary and one of Mr. Clark's relatives was in attendance with his office key. The Secretary opened the desk in the presence of the said relative, your Memorialist and other employés, and all the forged documents connected with the cases of Private Farmer, Mrs. Conroy, and Lieut. Gascoigne together with the office Ledger and other falsified documents were found in it, and that the cause of the delay in not bringing this fraud immediately to the notice of the Secretary is thus, your Memorialist trusts, satisfactorily accounted for.

Under these circumstances how could your Memorialist have been cognizant of this fraud? when he heard of it he could not make the report without sufficient evidence, and it was with difficulty he could collect it, because Mr. Clark was absent from office, and Mrs. Conroy's Bank-book was not available at the time to check the ledger. Your Memorialist humbly trusts that these facts will doubtless have due weight on your Excellency's sense of justice.

These facts which were established at the investigation by the whole of the establishment prove that your Memorialist did take immediate steps to discover the fraud, and owing to the time occupied in collecting evidence the fraud could not be reported to the Secretary then and there. From this simple and uncolored statement of this fraud on what grounds could blame be fastened on your Memorialist? did he not take steps by his order to his Assistant Vencatarungum Chetty and others to collect proper evidence to discover the fraud the moment he was informed of it? but for the reasons above stated no delay would have occurred, and the fraud would have been reported then and there to the Secretary, how therefore in justice and equity could the Commissioner recommend and the Government dismiss him from the service?

12. The 3rd case of fraud and the only one which was committed while your Memorialist was in the office is Lieut. Gascoigne. It took place under the following circumstances as stated in paras 11 and 12 of Mr. Ellis' report hereunto appended, and the fraud was discovered after Mr. Clark's death from forged documents taken out of his desk?

"The late Actuary, on his own responsibility, issued a duplicate Bank-book in Lieutenant "Gascoigne's name in which was credited the amount

Lieut. Gascoigne, ... Rs. 1,019 2 6 "marginally noted on the 20th of September 1861,

"according to an entry in the handwriting of the late Actuary. The whole amount appears as drawn "out by the late Administrator General, Mr. Teed, whose signature has been forged in the Bank-book. "The actual payment is entered as having been made to one Ramjee, peon, whose mark has been certified "in Mr. Clark's handwriting. On a reference to the Administrator General's Office, it has been

" ascertained that Mr. Teed's signature in the Bank-book is a forgery ; that Mr. Teed never administer-
" ed to Lieutenant Gascoigne's estate, and that there is no peon of the name of Ramjee is attached to
" the Administrator General's Office."

" The issue of a fresh Bank-book, without an application from the depositor or his representatives,
" stating how the original book was lost, was completely irregular, and should have, as it probably did,
" attract the attention of the Savings' Banks subordinates."

The Commissioner himself in a manner palliates if not exonerates your Memorialist in the above paras ; and as to the Duplicate Bank-book it was issued by a Clerk in the common course of routine under the orders of the Actuary, and such orders were law and of sufficient authority to be acted upon ; none other being required. It was no part of your Memorialist's duty to ascertain whether the Administrator General had taken out letters of administration, for that would be to invade the province of the Secretaries and the Actuary. The Commissioner states that it was " grave irregularity," that the Secretary's signature was not affixed to the Duplicate Bank-book, but your Memorialist begs to explain that it is not and never was the practice for the Secretaries to sign such books, the signature of the Actuary passing the payment, which was attached to the entry on the debit side of the Bank-book, being a sufficient guarantee and his orders a full and sufficient authority for entering the payment in the pass book and issuing a Duplicate Bank-book ; hence in this case your Memorialist is wholly and entirely free from all blame. He made the entry in the pass book on the authority of the Actuary in whom he fully confided as a superior officer, and against whom he had no cause of suspicion whatever, added to which Mr. Clark was the responsible paying officer where was then cause to suspect the bonâ fide nature of the transaction ?

13. The present Secretary and Actuary respectively supported at the investigation the statement of your Memorialist, and they further corroborated his statement. The late Actuary conducted the whole and entire correspondence without allowing any of his Subordinates to peer into them, it must therefore appear evident Right Honorable Sir, to your exalted judgment, that Mr. Ellis had no good and sufficient grounds to implicate your Memorialist in the remotest manner in any of the cases investigated by him, seeing that the systematic frauds of which Mr. Clark was guilty were carried on so cunningly, so secretly, and so guardedly keeping every paper that might lead to detection, hermetically secured under lock and key in his desk, that it was next to impossible to make any discovery in the absence of the most distant suspicion, and while the illusion of his position forbad the idea that a man occupying the status he did in the Savings' Bank, could be dishonest even in thought.

14. Although he has thus, he humbly hopes, vindicated himself from the allegations contained in Mr. Ellis' Report, it is still necessary for your Memorialist to remove the impression calculated to be made by the Commissioner's ungenerous insinuations of a dereliction of duty in not having watched the Actuary more closely, and not harbouring suspicions of his honesty and integrity ; that from the day of Mr. Clark's appointment as Actuary every document connected with the accounts as also the correspondence was kept by him under lock and key, and your Memorialist was not allowed under any circumstance access to the papers ; that in the commission of these frauds the modus operandi of Mr. Clark was a mystery to your Memorialist ; that the illusion with which Mr. Clark surrendered himself forbad the idea of entertaining the slightest suspicion of his honesty and integrity, for the higher Officers such as Mr. Birch, Balmain and Sandeman and others placed implicit confidence and reliance in Mr. Clark, and hence your Memorialist most respectfully and humbly begs to submit to your Excellency how an humble Hindu in his inferior position a Subordinate could have dared to harbour thoughts when he had no grounds to justify them, not having been allowed the most distant clue from the circumstance of the accounts and correspondence being left under lock and key by Mr. Clark, it was morally impossible for your Memorialist to discover the mal-practices of the late Actuary.

15. Mr. Ellis in para 28 of his Report has thought it proper to assert without any grounds whatever that your Memorialist was a protege of Mr. Clark, as a proof that your Memorialist did not enjoy Mr Clark's confidence, it may be incidentally mentioned here that on every occasion of the Actuary's absence, which was frequent, he never entrusted him though next in office with his office box keys in which these forged documents were found, but they were entrusted to Mr. Forbes the present Actuary not then on the establishment, or to Mr. Scott and Ross, both outsiders though Government employés. This fact will go to prove that your Memorialist was not the protege of Mr. Clark nor did he enjoy his confidence, but his official conduct entitled him to the Actuary's respect and kind treatment ; it may also be supplemented here that your Memorialist was neither entertained nor promoted by him.

16. The insinuation contained in para 30 impeaching your Memorialist's veracity and thereby stabbing his moral character is perhaps the most cruel of all the allegations ; on account of death in the family he did return to Madras shortly after his departure and for 3 days he remained at the Presidency,

and before he left applied and drew 35 Rupees from his savings in the Bank, which circumstance was so notorious that it would have been the height of folly to have attempted to conceal his return from the Commissioner ; that in fact the hauteur of Mr. Ellis, the brusque manner he behaved towards your Memorialist, the reiterated order of the Commissioner that he expected a direct reply to a direct question compelled him not to travel out of the way ; that he had no motives or fear of consequence to conceal his temporary return ; that as Mr. Ellis' questions did not suggest the subject of his temporary return he did not think of it till his attention was afterwards called to it directly.

17. It was evidently the Commissioner's wish to mix up your Memorialist in the fraud on Mrs. Conroy. With this view he says in the Report that the fraud on Mrs. Conroy was committed on the 27th or 28th because he was not certain whether your Memorialist returned on the 27th or 28th ; that in so grave a matter as the commission of fraud by a Government employé, the Commissioner who sat as a Judge, Jury and Prosecutor, ought not to have spoken doubtfully of so important a point as to date ; that as already stated, your Memorialist was at Chingleput on the 27th February 1862 ; that he did return to Madras on the 28th evening, and that he did not join his duties till 10th March 1862 when his leave expired.

18. Para 34 of the Commissioner's Report displays the strong prejudice which the Commissioner entertained towards your Memorialist, for although the Holy Scriptures say in the midst of life we are in death, who could have anticipated the event here alluded to ? When your Memorialist left Madras on the night of the 9th December 1861, he left with a clear conscience and a full conviction, that on his return he would find the office in statu quo, not a breath of suspicion, not a whisper reached his ear against Mr. Clark, at this time it would have been sacrilege to suspect him, Mr. Clark was hale and well, basking in the sunshine of favor, he was all thing and every thing in the Department ; that a short period of three months would have so reversed a picture your Memorialist did not even dream. He resumed his duties on the 10th March and 4 days after he was informed of Farmer's case which he immediately reported to the Secretary, but the report was allowed to die out, four days before Mr. Clark's death the fraud on Mrs. Conroy was discovered, and it has been explained under what circumstances it was not then and there reported ; that between your Memorialist's resumption of his duties and Mr. Clark's death the latter attended 4 times and he never appeared in better health, looking robust, strong and healthy, it was not any thing new and unusual that he continually absented himself as he was known to be of intemperate habits ; he was not sick in the true sense of the word ; he had been drinking as was his custom, and reporting himself sick ; such reports never caused any surprise. Suddenly on the 23rd April, news reached the office that Mr. Clark had just expired from an attack of apoplexy ; apoplectic fits give no warning ; Mr. Clark died when his death was least expected, and how uncharitable then was it for Mr. Ellis to make the insinuation contained in the para in question.

19. From the manner the Commissioner conducted the enquiry, it was evident to your Memorialist that Mr. Ellis was prejudiced against him ; he was not allowed freedom of speech, silenced and ordered to answer categorically the questions put to him. The Commissioner was inundated with anonymous letters against your Memorialist from which he gleaned information distorted and jaundiced, furnished by his enemies, who had long watched for an opportunity to ruin him, in a more especial manner the present Actuary and the late Head Accountant his avowed enemies, the former grossly tampered with the witnesses and seated by the side of the Commissioner bullied them, cozened them, to say what he wished, to inculpate your Memorialist, holding out hopes of advancement on the one hand and threatening them with loss of employment, on the other. On the same tack he and the late Head Accountant proceeded in the office where they held private meetings, the Commissioner from beginning to the end was led by the present Actuary and the late Head Accountant, and under their joint garbled and colored statement Mr. Ellis was induced to treat your Memorialist with hauteur and indignity, and his conduct towards him was highly humiliating and brusque, hence under the full conviction that justice from Mr. Ellis was an ignus fatuus, your Memorialist submitted the accompanying Petition to Government, and the order of Government thereon which also accompanies signed by Mr. Ellis as Deputy Secretary to Government at once disposed of his case, and it is almost certain that the diction and style of the order which corresponds with those of the Commissioner's Report, that Mr. Ellis himself as Deputy Secretary to Government drafted the order, which to say the least it does not appear to savor of even-handed justice, for the Commisssoner who tried your Memorialist and passed sentence on him was the same officer to whom the Government left the disposal of the fate of the accused ; under such circumstances what justice could have been expected by your Memorialist ?

20. That finally your Memorialist begs to say that he was educated in the Madras University, and when he entered the service of Government, he had hoped by zeal, diligence, efficiency and good conduct to attain advancement ; but the dishonesty of one man has innocently involved your Memorialist in ruin,

and at the early age of 29 years his bright prospects have been bitterly blighted; that an impartial and candid perusal of Mr. Ellis' Report will render evident, that from some inexplicable cause the Commissioner has betrayed a virulent hostility towards your Memorialist, from first to last every line of his Report breathes this spirit, but Right Honorable Sir, ruling over two hundred millions of the subjects of Her Most Gracious Majesty the Queen, to do them justice, to provide for their moral improvement, and for their social happiness must be your sole aim, and your highest ambition, for you require Right Honorable Sir, no other reward than the approval of your own good conscience, and the blessings of the people of this country, if after a careful perusal of Mr. Ellis' Report, the allegations preferred against your Memorialist are supported by even a single evidence or truth, then confirm the sentence passed upon him by the Madras Government, if not would it be asking too much of you Right Honorable Sir, to reverse their decision, and your humble and helpless Memorialist most respectfully begs that your Excellency will be graciously pleased to take all the circumstances of the case into your patient and impartial consideration, and grant him redress which he is anxiously expecting by ordering his restoration if not to the situation from which he was removed, to give him any other appointment and grant him such compensation as your Excellency may in your wisdom deem proper for losses sustained by him, by the unjust deprivation of his office.

For which act of justice and charity, your Memorialist

SHALL EVER PRAY,

T. Mootoosawmy

Late Head Accountant, Government Savings' Bank.

MADRAS,
13 April 1863.

APPENDIX.

Order of Government on Petition from T. Mootoosawmy Moodelly Head Accountant in the Government Savings' Bank, No. 2694 *of* 1862.

The Petitioner has had already an opportunity of advancing before the Commissioner appointed to enquire into the frauds practised by the late Actuary to the Government Savings Bank, the statements contained in this Petition.

The fact chiefly relied on by the Petitioner is the report made by him, on his return from leave, to Mr. Gordon then Secretary to the Savings Bank, but upon a reference being made to that Gentleman, it appears that the Petitioner only reported the existence of certain rumours in the office concerning the late Actuary; that he stated that he was unable to vouch for their accuracy, and that the rumours were vague and indefinite. The truth of these rumours could have been verified by a reference to the accounts, and the Government can see no extenuation of the Accountant's conduct in the report he made to the Secretary.

The Government have given a careful consideration to the facts brought to their notice in connection with the Petitioner and certain other employes of the Government Savings Bank, and they are of opinion that it was impossible that they should have been ignorant of the frauds practised by the late Actuary.

The Petitioner from the position he occupied in the office, was more than any other person, able to have brought these mal-practices to light and he failed to do so. Nor can the Government admit, as any excuse for the irregularities which prevailed and in which the Petitioner and other of the Bank employés took part, that they were acting under the orders of the late Actuary.

These irregularities could have no other object than the committal of fraud and it was the duty of the Petitioner to have reported the matter to the Secretary in such a manner as would have led to the detection of the late Actuary's malversations.

The Government decline therefore to make any alteration in the decision at which they have arrived and by which the Petitioner has been dismissed from his appointment.

By order,
R. S. ELLIS,
Acting Deputy Secretary to Government.

FORT ST. GEORGE, *16th October* 1862.

To

THE PETITIONER.

Encl. to Ltr. to Govt. dated 2nd April 1863

4 234

Proceedings

TO

HIS EXCELLENCY SIR WILLIAM DENISON, K. C. B.,
GOVERNOR IN COUNCIL, FORT SAINT GEORGE.

The humble Petition of T. Moottoosawmy Moodelly, Head Accountant in the Government Savings' Bank.

HUMBMLY SHEWETH,

1. Your Petitioner begs humbly and respectfully to submit the following circumstances of his peculiar case for your Excellency's favorable consideration, in the confident hope that your Excellency will do him justice by passing such decision upon the merits of his case as to your Excellency may seem fit.

2. That Petitioner was first entertained as a Writer in the General Treasury in January 1854, that in the year 1857 ; he was transferred to the Savings' Bank as an Assistant Accountant, and that eventually, viz., in February 1861, he was promoted to his present post of Head Accountant.

3. That immediately on his promotion, Petitioner found there were much arrears of business left unperformed, in consequence of the frequent absence of Mr. Clark, the late Actuary, and that in view to bring up these arrears, Petitioner attended the office daily from 7 A. M. to 9 P. M. until all the arrears had been brought up.

4. That owing to such his continued application to business and over-exertion, Petitioner's health had been much impaired, rendering relaxation from duty necessary, and accordingly Mr. Balmain, the then Secretary, was pleased to grant Petitioner leave of absence for 3 months from the 10th December 1861. Petitioner left Madras on the same day to proceed to Pondicherry, but after his arrival there, having received intimation of the death of his maternal Aunt which rendered his presence necessary, Petitioner returned to Madras on the 23rd December, and at this time, Petitioner being in want of money for his journey applied to Mr. Balmain to withdraw Rs. 35 from his savings in the Bank. That on the 27th of the same month, Petitioner again left Madras, and after visiting several places in Southern India, returned to Madras a few days before the expiration of his leave, viz., the 28th February 1862.

5. That on Petitioner's resuming his duties on the 10th March 1862, he was informed by Mr. Croom, his Deputy, and by Narrainsawmy Moodelly, an Assistant Accountant, that a certain sum of money had been drawn by Mr. Clark, on account of pensioned Private Farmer, and that such withdrawal was unsupported by Voucher. On this information reaching him, Mr. Clark, being then ab nt, Petitioner immediately thought it his duty to bring the circumstance to the notice of Mr. rdon, the then Secretary, which he accordingly did on the same evening.—Mr. Gordon then enquired of Petitioner " when this occurred and whether Mr. Balmain had taken " no notice of the matter," Petitioner answered, *from information that he had received* " that Mr. Balmain did make some enquiry into the matter but whether he was isfied or not Petitioner could not say, the *circumstance having transpired during his absence* ."—Petitioner then requested Mr. Gordon to institute some enquiry as to the alledged withdrawal of money unsupported by Voucher, when that Gentleman said " Mr. Clark will be in the Office to-morrow, you had better mention it to him."—Accordingly, on the following day, Petitioner did as he was ordered by Mr. Gordon, but the only reply he got from Mr. Clark, was, " Be off, there was no such thing done." This reply of Mr. Clark, Petitioner communicated to the Secretary on the following day, when Mr. Gordon showed to Petitioner a Memo. under Mr. Clark's initials recommending the grant of one month's leave to the Bank's Shroff and said " What is all this, the " other day a Peon of the Bank takes two months' leave, and now Mr. Clark recommends one " month's leave to the Shroff." To this enquiry Petitioner answered he knew nothing but he availed himself of this opportunity to mention again to Mr. Gordon the reply given by Mr. Clark on his mentioning to him that monies had been withdrawn from the Bank unsupported by Vouchers.

6. That Mr. Clark attended Office three or four times after Petitioner had made his report against him to the Secretary, Mr. Gordon ; that Petitioner was daily expecting to receive some orders from Mr. Gordon, but nothing was done till Mr. Clark's death, which took place exactly 38 days after Petitioner had made his report.

7. That immediately after Mr. Clark's death, Mr. Gordon opened his Desk, in which were found all the forged documents and other papers belonging to the Office, among others Mrs. Conroy's Bank Book, which, when he saw, Petitioner recollected an overpayment made during his absence and brought to his notice three days previously by one of the Clerks in the Office. Petitioner immediately showed the Ledger to Mr. Gordon, when all the Entries in the said Bank Book were found to be quite false in Mr. Clark's own handwriting. Mr. Gordon placed all these false documents again in Mr. Clark's Desk and took charge of the key.

8. That previous to his leaving Madras for Hyderabad, Petitioner requested Mr. Gordon, on two different occasions, to leave behind him a Memo. of report made by Petitioner, when Mr. Gordon replied in the affirmative, said he had also heard of it elsewhere and that he had questioned Mr. Clark on the subject. Petitioner is not aware whether any such Memo. was left by Mr. Gordon, or not, but a reference to that Gentleman will at once prove the truth of Petitioner's assertions.

9. That Petitioner solemnly declares he was ignorant of the malpractices of Mr. Clark, that when the two Treasury Notes in the margin* were discharged, Petitioner held a subordinate appointment and therefore had no means of discovering the irregular payments made in these cases, but if any person could have had any knowledge of it, Petitioner's predecessor must have had.

* Qr. Mr. Serjeant Taylor,.. Rs. 1,500
Serjeant Fowler,..... „ 2,560

10. That in the three cases also marginally† indicated, Petitioner was on leave, but when he returned to his duty, he reported the irregularities to the Secretary of what he had heard as already stated by Petitioner fully in Para 5.

† Pensd. Private J. Farmer, Rs. 1,016
Mrs. Conroy,..... „
Three Privates of H. M. 43rd Regt. of Foot,.... „

11. That the only case which transpired during his time, is that noted in the margin,‡ and Petitioner begs respectfully to submit the following explanation, that a duplicate Bank Book was prepared by a Writer *under the orders* of Mr. Clark, and he also verified the entry on the credit side and on the debt side, a payment Entry was made in the handwriting of Mr. Clark duly initialed by himself.—Thus, Petitioner had no doubt of the genuineness of the entry, more especially as the Bank Book came to him direct from the Actuary in whom he fully confided as a superior Officer, for whom he had great respect owing to his position in Office and as he was the responsible paying Officer. Under this impression Petitioner made [illegible]sual Entry in the signature Book, after which he saw the entry in the payment Boo[illegible]pted by one Ramjee Row in the handwriting of Mr. Clark.

‡ Lieut. E. A. Gascoigne.

12. T[illegible] Mr. Clark was appointed Actuary, he never allowed either your Petitioner or [illegible]r to conduct or to see into the correspondence of the Office. He conducted the [illegible]nce himself and never allowed any one in the establishment to interfere in this part of the duty. This fact was proved to Mr. Ellis by Mr. Forbes, the present Actuary.

13. That on all the occasions Mr. Clark was absent, he generally sent his Office keys either to Mr. Forbes, the present Actuary, but then, a *foreigner* and belonging to the General Treasury establishment or to another *stranger* Mr. Scott lately employed in the General Treasury and now in the Public Works Department, and *not to the Petitioner*. This fact was stated to Mr. Ellis and can be proved by whole of the establishment—and your Petitioner begs your Excellency in Council to judge what was the amount of friendship which existed between your Petitioner and Mr. Clark.

14. In conclusion, Petitioner begs to observe that of the six cases under notice, five had transpired during the period Petitioner was holding a subordinate appointment and when absent from Madras, and the payment in the sixth case was entered in the Signature Book in the great

confidence Petitioner had in Mr Clark's honesty. Your Excellency will observe that Mr. Clark, who had committed so many frauds himself so secretly, would never allow his Subordinates into his secrets for fear of discovery. Moreover, Petitioner made the report to Mr. Gordon, during the life-time of Mr. Clark, and whilst he was attending Office, and Petitioner would not have acted thus if he were in any way concerned in the matter of these frauds. Messrs. S. D. Birch, W. Balmain Forbes and other Secretaries placed great reliance in Mr. Clark, inasmuch as Mr. Balmain states in his letter to the Directors that he entirely depended upon Mr. Clark, from the position he held in the Office, and the Report of the Commissioners on Public Establishments confirms the same view. Mr. Clark was invested with absolute power not only over the Savings' Bank, but also over the General Treasury; he had the packing up of Remittances and examining the Daily Cash Books of the General Treasury. In other words, he was considered next to the Sub Treasurer in point of emoluments and power, and the Book of Registry in the Office will show the amount of power allowed him by the Secretaries, some of whom have entrusted to his charge the *entire management* of the Office. The report made by Mr. Balmain to Government against Mr. Clark's conduct, and his subsequent reply to a reference made by Mr. Mangles, the Acting Accountant General, as also the report submitted to Government by Mr. Mackey the present Secretary to the Bank, will all establish what kind of character Mr. Clark possessed, and whether or not your Petitioner was in any way implicated in the frauds committed by Mr. Clark.

If any frauds had been committed during Petitioner's absence, it was the duty of the Deputy Accountant, Mr. Croom, to have kept the Secretary informed of the same, and it is cruel to implicate your Petitioner in a matter done during his absence of which he knew nothing.

And your Petitioner as in duty bound,

SHALL EVER PRAY.

Madras, *4th October* 1862.

Fin. Dep. Letter to Govt. 25th April 1863 No. 291

27A

Financial Department.

Genl Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from C. Mootoosawmy, late Head Accountant of the Goot Savings' Bank.

(Dated 13th April '63 No 290)

Order No 291 Dt 25th April 1863

Ordered that the Memorial received with the foregoing letter be forwarded to its address, and that the Right Honorable the Secretary of State be referred to the Proceedings noted in the margin for a full explanation of the grounds on which the Memorialist and certain other employés in the Government Savings' Bank were dismissed from their appointments.

Proceedings, 6th June 1862. No 28 x 30
" 26th Aug " " 86 x 88
" 28th " " " 96 x 97
" 29th " " " 102
" 6th Sept " " 9 x 10
" 11th Oct. " " 27 x 28
" 15th " " " 41 x 42
" 29th " " " 90 x 91
" 4th Nov " " 3 - 5

Finl. Ltr. to Govt. 25th April
No. 7 of 1863.

dated 5 May

Replied to – 15th Augt 63
A. 63

Finl 1863. Department.

No. 291

PROCEEDINGS OF GOVERNMENT,

Dated 25 April 1863.

Memorial of J. Mootoo saw my Moodelly late Head Accountant in the Govt Savings Bank praying to be restored to the situation from which he was recently removed forwarded to the Secretary of State with all the papers on the subject.

76–77