(1) பக்கங்களின் எண்ணிக்கை 60 sheets.
(2) புதுக்கித் திருப்பிய நாள் 16.7.90
(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.(1) துறை

அரசாணை எண். / மு. கோப்புத் தாள் எண். 2490

அச்சகம் / பலவகை

நாள் : 9 — 9 — 1886 ~~198~~.

வா கண்டபடி கையாளவோ கூடாது

30. sheets

அவண. கா-1—18,006—15-6-87.

No. 1544 Kistna Eastern Division Office
9th July 1889.

2490

From
Major L. Langley R.E.
Executive Engineer Kistna
Eastern Division

To
The Acting Chief Engineer
and Secretary to Government
D.P.W.
thro' the Superintending Engineer
II Circle

Enclosure one.

Sir,

In forwarding herewith copy of letter No. 327 $\frac{S.E.}{2}$ dated 4th instant from the Examiner I have the honour to invite your attention to the points noted below and to request the favour of early disposal thereof.

2. In May last the Accountant in this office wrote a report against

9

me to the Examiner, which I forwarded with remarks in this Office letter No. 792, dated 21st May and commenced on that date, and completed & despatched on the 28th.

x R 291 d/ 3/5/89

3. The papers, which are with the Examiner, are voluminous, and in case you should not think it necessary to go through them I would especially invite your attention to the following extracts from my letter & to the Examiner's reply.

Para 10 of my letter above quoted runs as follows.

"In para 10 of his letter the Accountant absolutely makes it a subject of complaint to you that I have closed the office on certain authorized holidays.

I do not think any member of the department except this Accountant could have been guilty of such gross insubordination. I request the favour of your opinion on this point, and if you take my view of the case I request that you will punish the Accountant accordingly."

You will observe from the enclosed letter that the Examiner has not replied to my request.

Para 15 of my letter runs as follows.

"I have to call your attention to the fact that at the end of his letter no 2, enclosed, the Accountant states that the only course open to him is to

9

seek redress by having recourse to law. It seems to me that this is an instance of such grave insubordination that it is a question whether it should not be reported to Government. I have the honor to request your opinion on this point.'

This refers to a quarrel which occurred in the office between the Accountant and the Cashier. The Accountant has subsequently explained that it was the Cashier, not myself, against whom he proposed to file a suit. I submit that the impropriety of the expression remains the same, & that the

2490

Examiner's reply is unsatisfactory.

4. I have next to invite your attention to para 2 of the Examiner's letter. (In his letter therein referred to the Examiner informed me that he considered that the Accountant had been guilty of deliberate disobedience of orders, and he therefore punished him by depriving him of certain service.) The meaning of this para appears to be this. As the Accountant wrote his report against you when he thought he might write any thing he liked about the head of his office, & as he has since been punished (for an offence not

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Sir. This means simply that the accountant's service for increments for a few months will not be counted by the Examiner as approved service. This the E.E. thinks is not a sufficient punishment for the grave charge that he ~~offered~~ made against the accountant.

H.
10/7

connected with that report) he has doubtless seen his error & it seems desirable to let matters drop. I cannot let matters drop because the state of affairs in this office is as bad as it was before the Accountant was punished. In order to put a stop to the constant quarrels which used to occur between the Accountant and the Head Clerk the Superintending Engineer has lately appointed a manager to the office. The Manager informs me that when he asks the Accountant for information in the ordinary course of office work the latter refuses to give it.

It is obviously useless in the face of the Examiner's reply, enclosed, to address him further on the subject, & I am therefore compelled to apply to you. The Superintending Engineer has twice during the past year requested the Examiner to transfer this Accountant, but without effect.

5. I submit that the conduct of this Accountant is the natural result of the policy of the present and of the late Examiner, during the last five years. It is notorious that it has been for several years past very difficult to induce the Examiner to furnish an accountant. It is, consequently, as a

rule, worse than useless to report an accountant to the Examiner, because the latter will do nothing, and the accountant will of course become more troublesome than before.

I have reported several accountants for various offences during the last five years and, with the exception of the punishment referred to in this letter, I have never known an accountant punished except by transfer. I submit that a simple transfer, unaccompanied by strong expressions of disapproval, which are invariably absent on the part of the Examiner, should never

be considered a punishment. It is, on the contrary, frequently exactly what a native wants. An accountant sent from a Southern district to Ganjam or Vizagapatam will begin to work for a transfer from the day he arrives.

I submit further that if the Examiner undertakes to transfer an Accountant on account of a report against him by the head of his office the transfer should be carried out. I reported the Accountant in the North Arcot division to the Examiner last year and the latter promised to transfer him. He had not been transferred when I left the divn in January last. I have not been in —

See case marked
V

formed whether he has been transferred since, or punished in any way. I think the Examiner should have informed me on the subject.

6. I have further to invite your attention to the fact that the enclosed letter is dated 4th July & that it replies to my letter despatched on 28th May. I submit that it could not have taken the Examiner a month to write his very meagre reply and that the case demanded more urgent disposal. It is, according to my experience, the Examiner's invariable practice to delay replies to complaints against

accountants. 74c

7. As I have exhausted in vain the ordinary means of obtaining redress I can only hope that you will take prompt action in the matter and end a state of affairs which has become perfectly intolerable.

I have the honour to be,
Sir,
Your most obedt. Servant
L. Langley Major R.E.
Executive Engr. Ed. [illegible]

EXAMINER
No. 121
10 JUL 1889
2
P.W. ACCOUNTS

2490

From
Major C. H. D. Christie, R.E.
Examiner, Public Works
Accounts.
Madras.

To
The Executive Engineer
Kistna Eastern Division

Madras, 4th July 1889.

No. 327 $\frac{L.E.}{2}$

Sir, With reference to your letter No. 792 dated 21st May 1889 forwarding with your remarks, letter from K. Jagganatham Pantulu Accountant furnishing explanation in regard to the alleged disobedience by him of orders issued by you, I have the honor to reply as follows:-

Your paras 6 and 14. All copying work should as far as possible be done by the correspondence section of your Office. Fair copies of accounts documents should however be examined by the accountant or his assistant before issue.

Your para 8. Ordinarily the accountant would not be the proper person to say whether a certain amount due as pay has been paid or not, unless the payment is one which, if made, would already have been recorded in his accounts. As I understand the matter, in the case to which you refer, the question was whether the cashier had disbursed a certain sum due as pay for a period just expired.

Your para 13. I do not consider it the duty of the accountant to dispose of disallowance lists. This is not work which is peculiar to divisional officers.

Your para 15. In view of the accountant's explanation in his letter forwarded with your No 890 dated 3rd June 1889, it seems that his remarks about seeking redress in a Court of law have no reference to you.

2. As the difficulties referred to seem to have all occurred before receipt of my letter No 260 S.E. 2nd dated 31st May 1889, it seems desirable now to let these matters drop, in the hope that things will go on more smoothly in future.

3. I may add that if it should be necessary hereafter to refer any question as to what is or what is not the duty of the accountant, I beg that each separate matter may be separately referred in a separate letter.

I have the honor to be
Sir,
Your most Obedient Servant

(True Copy)
(Signed) C.H.P. Christie Major R.E.
Examiner P.W. Accounts
Madras

L. Langley Major R.E.
Executive Engineer E D Kistna

621
18 JUL 89

SUPG. ENGINEER'S OFFICE
10 JUL. 89
P.W.D.
SECOND CIRCLE

From

Major L. Langley R.E.,
Executive Engineer E.M.

To

The Acting Chief Engineer
and Secretary to Government
D.P.W.
through the Superintending
Engineer 2nd Circle –

Ex 2
N 6536/

Dated 9th
Despatched 9th } July/1889
Received

No 1544
Enclo: 1

Accountant, Divisional Office – Bringing to notice the conduct of – for punishment.

No. 833 K.S.

2490

Superintending Engineer's Office
II Circle, Bezwada,
Dated 13th July 1889.

From,

J. Hannan Esquire,
Superintending Engineer,
II Circle.

To,

The Chief Engineer,
Public Works Department,
Madras.

Enclosures 2.
1 Ex Engrs
1 Copy of Examiner's letter.

Sir,

I have the honor to forward as requested the enclosed letter from Major Langley regarding his Accountant.

2. As stated by Major Langley I have more than once informed the Examiner that it was desirable to transfer this Accountant, but he was not pleased to do so.

3. As he was not working so harmoniously with the Head clerk, I transferred the latter to another Division, and appointed at some inconvenience to myself, the

9

2nd

2nd Clerk in my Office as Manager instead, but as will be seen from Major Langley's letter, it has been without the desired result.

I have the honor to be,
Sir,
Your most Obed.t Serv.t

Superintending Engineer,
II Circle.

H.
13.7.89

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(2) P.W. ACCOUNTS

P.W.C. No. [illegible]
9383

From,
The Superintending Engineer,
II Circle.

To,
The Chief Engineer,
Public Works Dept
Madras

Dated 13th July } 1889.
Received 16.7.89 }

Enclosures. 2

No. 833 K.S.

SUBJECT.

Accountant, Kistna Eastern Division Office — Forwarding Ex. Engr's letter regarding — and requesting punishment for his misconduct.

No. 3244 C of 17th July 1889

To C

For favour of remarks.

16.7.89
D.W.

No. 1151 of 15th Aug. 1889
Enc. 1 file
(marked to A to N.)

To W.

Herewith an abstract(marked A) of the annual efficiency reports of accountant K.Jaganatham Pantulu from which you will be able to judge of the character which he bore until Major Langley assumed charge of the division. He was always well spoken of by the Executive Engineers under whom he served, and also by Mr.Rundall (as Supg. Engineer) who must have had considerable opportunities of judging of his work, and he was also twice recommended for promotion by Mr.Burlton, and once by Mr.Hayes, on the ground of his good service, for special exemption from a rule which barred him from certain increments. On the other hand the only thing at all against the accountant in his previous record is the unfavorable

~~2490~~

Sir, The Hd Clerk ~~stated~~ should have been referred to is A Kristnarow, 2nd Hd Clerk] & not S.E's Hd Clerk as is supposed by the Examiner. Please see Para 2 of the Acct's letter no. 15 of 31-5-89 herewith, marked X. In April 81, A Kristnarow was employed in S.E's office on Rs: 40. & came from Nellore Dt. ~~to~~ to the S.E's Office here at the end of Dec 1881.

15/9/89

Hd
a matter of very
little importance
Hk

10

2490

opinion of Mr. Hannan formed after a comparatively very short experience as Supg. Engineer of the circle. The Executive Engineer however, with the disinterested assistance probably of the accountant's kind friend the S.E's head clerk, has unearthed (see his para 2 of his No. 792 of 21st. May 1889 (marked B)) a reference made by Mr. Rundall in 1881 to the fact that this accountant had on some thr~~ee~~ 4 previous occasion~~s~~ "proved so quarrelsome". If the head clerk could have found anything else of an unfavorable character, I make no doubt he would have brought it to notice (as to which see below para 36). I take it therefore that this is all that can be found in the accountant's previous record as telling against him in any way, and in the face of Mr. Rundall's subsequent remarks in the efficiency reports, I do not think this goes for much. The efficiency reports only began in 1880.

2. Major Langley joined the division on the 20th. January 1889, and on the 4th. March 1889 in his letter No. 5221 (marked C) he reported the accountant for refusal to obey orders. The accountant had refused to prepare a certificate in support of a claim of a sub-divisional officer to travelling allowance to which he was not entitled. Major Langley did not forward any explanation by the accountant, and afterwards stated that he had refused to do so, because the facts appeared simple. The

11

accountant therefore sent his explanation direct to me, and it then appeared to me that the accountant had objected to prepare the certificate, for a claim, which he rightly held to be inadmissible, under a conscientious belief that by doing so he would be compromising himself. I therefore expressed my inability to punish the accountant for refusal to obey orders, at the same time pointing out for his (the accountant's) information and future guidance, that, though it was not properly his business to prepare such certificates, he was wrong in refusing to prepare the certificate when requested to do so, as long as he was not required to countersign or initial the claim, or otherwise express or imply recognition of its legitimacy. The Executive Engineer's letter reporting the accountant was received on the 8th. March 1889, and the accountant's explanation on the following day, and the case was disposed of on the 18th. March 1889.

3. On the 8th. March 1889 in his letter No. 5304, Major Langley again reported the accountant, asking that he might be severely punished, for faults which on Major Langley's own showing, since he says the salary bills were prepared by the cashier, appear to be, such as they are, faults of the cashier, and not very severe faults, either. Major Langley's letter is as follows:-

" I have the honor to request you to inform me whether the accountant in a divisional office is responsible for

the correctness of salary and travelling allowance bills. It would appear from code para 374 that he is so responsible. I ask these questions in the following circumstances. I make it a rule that the salary bill and list of cheques to be drawn for the pay of each month must always be in my hands by noon of the 1st. of the following month. The salary bill in this office is prepared by the cashier. The salary bill and list of cheques for last month did not reach me till 4 30 p.m. on the 2nd. instant. As soon as I had drawn the cheques, the accountant informed me that he had not seen the salary bill. Even the most careless accountant must be aware that cheques for pay should be drawn before the afternoon of the 2nd. of the month. The accountant must therefore have deliberately ignored the fact that the pay bill was being prepared. I cannot say what his motive was, whether it was to get the cashier into trouble, or to give as much trouble as possible with the least possible responsibility to himself. In any case I think he should be severely punished."

4. "As regards travelling allowance bills, I enclose the office copy of the travelling allowance bill for January, which the accountant initialled and sent me for initials. The ink splashes have been added since it was sent to me. The accountant has proved that some of the additions I proposed to make

were incorrect, and he is not responsible for the necessity for the omission of Mr. Donohoe's travelling allowance, but the corrections on the first page alone initialled by the accountant, are so numerous that I think they quite justify the remark I made on the out-side of the bill. The accountant then communicates my remarks to the cashier as if the latter were solely responsible for sending me such a disgraceful document for signature. This I consider mere impertinence. The accountant's explanation will be forwarded as soon as received "

and I replied as follows

" In reply to your letter No. 5304 of 8th. instant, I have the honor to state that in my opinion, it is not the divisional accountant's duty to prepare either salary or travelling allowance bills of divisional establishments. Nor is it, in my opinion, at all necessary that he should exercise any check over them beyond seeing perhaps that they are arithmetically correct. In other offices, to which accountants are not attached, such bills are necessarily prepared by some clerk in the office, and there is in my opinion, no reason why they should not be similarly prepared in divisional offices on the responsibility of the head clerk and the Executive Engineer.

2. I am not aware of any rule which

requires cheques for salary bills to be drawn by any particular date, but if there is any such rule, or local understanding, it is not in my opinion, a matter in which the accountant's responsibility is involved. I think it may however be taken for granted that every individual in the office would like to receive his pay as soon as possible, and that none of them will intentionally delay the preparation of the salary bill.

3. As regards the travelling allowance bill referred to in your letter, I have carefully examined it, I am unable to dis~~cern~~cover in it anything which reflects any discredit on the accountant. It is not his fault if the corrections are numerous, and I am unable to agree with you that he was guilty of any impertinence in passing on your remarks about the bill to the cashier, who prepared it."

Major Langley's letter was received on the 11th. March 1889, the accountant's explanation, which should have accompanied the report, was only received on the 16th. March 1889, and my reply was sent on the 30th. March 1889.

4. On the 28th. April 1889, in his letter No. 381 (marked D) Major Langley again reported the accountant for disobedience of orders, in that he objected to prepare a certain statement (which never should have been prepared at all by anybody) asked for by a subordinate

revenue officer. As it appeared from the Executive Engineer's letter, even without the accountant's explanation, that the accountant had done no more than protest, I asked the Executive Engineer whether this was so, or whether he (Major Langley) after hearing what the accountant had to say, had given him positive orders to prepare the statement, and whether the accountant had then refused to obey such positive orders, explaining at the same time that I could not punish him for simply expostulating with the Executive Engineer. Major Langley replied " I did not mean you to understand that I distinctly ordered the accountant to prepare the statement in question and that he distinctly refused to do so ".

5. An accountant is always entitled, and is often bound, to take exception to instructions given to him by an Executive Engineer , and that being the case it is clearly impossible for me to punish an accountant, as for disobedience of orders, simply because he does so expostulate. If an accountant is indiscreet, and unnecessarily troublesome in this respect, and if it is shown that he habitually makes unnecessary difficulties, I shall be prepared to deal with him suitably; but as regards individual cases of such expostulation the matter lies entirely in the hands of the Executive Engineer. If he likes to go on arguing for a fortnight he can do so, but on the other hand he can close the matter at any moment, by simply stating that, having heard what the accountant has to say, he adheres to his instructions and directs the accountant to carry them out.

6. Major Langley's letter was received on the 6th.May I889, the accountant's explanation (which again was not sent with the report) was only received on the I0th.May I889, and my reply was sent on I6th.May I889.

7. In replying to my letter of the I6th.May I889, the reply in which Major Langley exonerated the accountant from the charge of positive and wilful disobedience of orders, he brought forward a fresh charge of disobedience of orders, which charge, after receiving the accountant's explanation, I considered proved. I also considered that the accountant's explanation and excuses were disingenuous, and I accordingly asked the Executive Engineer to inform the accountant that he would be deprived of the benefit of all services for increment put in since the Ist.September I888 (the date of his last increment) and that he would not again begin to count service for increment until he has been favorably reported upon, and I added

" The accountant should clearly understand that it is not my intention simply to defer the grant of the increment which he would in ordinary course have obtained on Ist.September I889,and to give it in arrears at a late date,but that he will permanently lose it,and will therefore throughout his service in his present grade get future increments,if any,at least nine months later than he otherwise would have. He should also be warned that any repetition of the offence will be punished still more severely; and also that — apart altogether from actual disobedience — any continuance of the disposition which he has lately shown to question all orders given by you will militate very seriously against his prospects of promotion or increment.

4. "I have already endeavoured to explain to the accountant that though he may,and perhaps sometimes should, represent that a given piece of work is not within the scope of his duties, it is none the less his duty to obey your orders if you adhere to them;and I shall feel obliged if you will now inform him,as from me,that as a general rule he will best consult his own interests by carrying out your orders at once,or as soon as he can,and referring afterwards,with a view to future guidance,the question of whether the particular piece of work in question is or is not within the scope of his duties; and further that,even as regards

work which is not strictly speaking his, I expect him on occasions to render willing assistance as far as he can do so without really interfering with his proper work."

Also,thinking that it would be well to let the accountant take a new departure from the date of communication of the above to him,I asked the Executive Engineer to report the date of such communication. The Executive Engineer subsequently reported the date of communication on the 3rd.June I889.

8. Major Langley's letter (No.687 of 20th.May I889 Marked E) bringing the last charge against the accountant,was received on the 27th.May I889,and my reply intimating the punishment of the accountant,written on the 29th.May I889 was despatched on the 3Ist.May I889.

9. I come now to the correspondence which is immediately connected with the gravamen of Major Langley's complaints to you. With his letter No.792 of 2Ist. May I889 (marked B) Major Langley forwarded a long scroll by the accountant,covering ten or eleven closely written foolscap pages and setting forth all his troubles and grievances,and submitting a number of original documents in support of them,as also certificates intended to show the estimation in which he had been held by previous executive Engineers. Major Langley's covering letter,of fourteen foolscap pages,was a

jumble of comments on the accountant's complaints, fresh charges, more or less vague, against the accountant, & queries as to points of procedure. With his letter No.890 of 3rd.June 1889 (marked F) Major Langley forwarded some further explanation by the accountant with reference to the Executive Engineer's comments on his (the accountant's) original letter setting forth his grievances.

10. The first of these two letters was received on the 31st.May 1889, and the second on the 6th.June 1889, when I received the first letter, my immediate impression was that all the matters referred to in it were old stories which had better be allowed to drop, after the punishment and warning communicated to the accountant in the letter written by me two days before. I did not therefore think it necessary to hurry in any way the disposal of this letter, and the Establishment branch of my office being at the ~~same~~ time rather pressed, the letter did not actually come up to me for my disposal until the 12th.June 1889, by which time the second letter containing the accountant's comments and explanations on Major Langley's first covering letter, had been received, as also the Executive Engineer's letter of the 3rd. June 1889 No.892 (marked G) intimating that the punishment and warning had been communicated to the accountant.

11. When I came to look carefully into the matter, my original impression was practically confirmed. With the possible exception of the charge of insubordination in the matter of the threat of legal proceedings, there was nothing that had not much better be dropped, allowing the accountant to try a fresh departure: and as regards this possible exception it seemed to me, and still does seem, that for any reasonably minded person the matter was completely disposed of by the accountant's explanation that he referred to legal proceedings against the cashier and not against the Executive Engineer, more especially as Major Langley's covering letter (no.890 of 3rd.June 1889 marked F) afforded no indication whatever that Major Langley did not consider this explanation completely satisfactory. I therefore returned the paper to the office for remarks on Major Langley's queries as to points of procedure, which had to be considered in different branches of the office, and after settling the answers to be given, I communicated them to Major Langley in my letter of the 4th.July 1889 No.327 S.E.2 (marked H), pointing out that the matter of the threat of legal proceedings was disposed of by the accountant's explanation, and stating that in my opinion the other questions had better be allowed to drop, and the accountant allowed a fresh start after the warning given to him.

12. Having prepared the ground by the

above statement of facts, I proceed to deal categorically with the complaints made or implied in Major Langley's letter to you No.1544 dated 9th. July 1889, and on Mr. Hannan's letter forwarding the same (No.833 K.S. dated 13th. July 1889).

13. The specific complaints appear to be as follows:-

(a) that the accountant having made a report against the Executive Engineer, I ought to have punished him for doing so, instead of letting the matter drop on the ground of his having already been punished for a separate offence;

(b) that I have taken no notice of his complaint that the accountant complained against the Executive Engineer for giving certain holidays at Easter;

(c) that I have not taken suitable notice of the accountant's remarks about taking legal proceedings to vindicate his character;

(d) that the punishment referred to in (a) was inadequate to the offence;

(e) that it is useless to report an accountant because the Examiner will do nothing, except perhaps transfer the accountant which is no punishment, but rather the contrary;

(f) that having on another occasion undertaken to transfer an accountant, I did not transfer him after all;

(g) that after Major Langley's transfer from Noth Arcot Division, I did not keep him (personally) informed of the action finally taken in the matter of an accountant of whom he had complained;

(h) that his (Major Langley's) letter of 28th. May was not replied to until 4th. July;

(i) that it is the Examiner's invariable practice to delay replies to complaints against accountants;

(j) that I have taken no notice of several ~~reports~~ request of the Supg. Engineer to transfer the accountant.

14. As to (a) I deny that the accountant ever submitted any report against the Executive Engineer, and I say that it is very misleading and unfair to represent that he did so. After Major Langley had, in the space of two and a half months brought four specific charges against the accountant, each such charge being accompanied by general charges, and insinuations of disobedience, wilful obstructiveness, untruthfulness, or general impracticability, — after this, the accountant submitted, as he was perfectly entitled to do — and indeed might reasonably be expected to do — a general defence of himself. Under the circumstances, it was inevitable that, in the defence, he should have to refer to the Executive Engineer's dealings with him and that he should have to put on some transactions a complexion somewhat

different from that given to them by the Executive Engineer. But provided that he did thisrespectfully and without misrepresentation, as on the whole I think he did, I fail to see that there is anything in this act of his of which any reasonable person would complain. I refer to his action as a whole, i.e. his attempt to defend himself: the details of his defence are another matter and it may possibly be that he had better have omitted one or two things, and worded some parts a little differently; but under the circumstances, I think it would be most unfair to criticise his defence very minutely, and I am bound to say that on the whole, judging by the evidence of the papers accompanying his letter, the accountant's version of the case is, in my opinion more accurate, and less distorted by inevitable bias, than that of Major Langley.

I5. Moreover I fail to find either in Major Langley's letter No.792 of 2Ist. May I889 (marked B) or in his letter No.890 dated 3rd. June I889 (marked F) the slightest indication that Major Langley looked upon the accountant's letter as a report against himself, or as, in itself, in any way objectionable. Had he given any such indication I should have told him plainly that I did not agree with him. As it is, I fail to understand on what possible grounds he can now complain that I did not treat the accountant's letter as an insubordinate report against himself.

I6. As to (b) I must confess that I did in the first instance overlook the fact that Major Langley made this a specific matter of complaint, and asked for my opinion on it; but Major Langley has only himself to thank for this. If he has a charge, or a complaint to make against the accountant, and formulates this charge in a separate letter, supporting it by evidence if necessary, avoiding irrelevant matter, and refraining from mixing up separate charges, and if he sends the accountant's explanation at the same time, his complaint will certainly not be overlooked; but if he brings it in casually in the course of a letter, of fourteen foolscap pages, professedly a commentary on a letter of the accountant's, but in reality a jumble of comment, inquiry and complaint regarding a dozen different matters — if he brings his complaints forward in this way he must not be surprised if they are occasionally overlooked.

I7. Having now had my attention specially drawn to this matter, I fail to see that there is anything to object to — certainly nothing to make a fuss about — in para I0 of the accountant's letter, always remembering of course the circumstance under which the whole letter was written. It would no doubt have been different, had the accountant really been making a report against the Executive Engineer; but it is ridiculous to pretend that he did anything of the sort.

18. With regard to (c) I cannot imagine how any reasonable person could think it necessary to say anything more about the matter, when once the accountant had explained that his remark about legal proceedings referred to the cashier and not to the Executive Engineer. Most people would have asked the accountant for his explanation before firing off a violent complaint, and having got his explanation, there would have been an end of the matter. I fail to see on what possible grounds either the Executive Engineer or myself, or any body else, can interfere with the exercise of his civil rights by the accountant; or how any body can consider it an act of insubordination for one member of an office to threaten to vindicate his private character by legal proceedings against another member of the office; for I take it that if one clerk calls another a liar, it is the latter's private character, and not only his official reputation, that is affected. It is fortunately not necessary to decide how the matter would have stood, had the accountant's remark really had reference to the Executive Engineer; but I must confess to grave doubts as to whether, even in such a case, any charge of insubordination could be sustained, or any fault found, provided the action were taken in good faith and without malice.

19. It is hardly necessary to go into the question of whether the cashier did or did not call the accountant a liar; but Major Langley's charge against the accountant of having misrepresented his (Major Langley's) action in the matter of the accountant's complaint against the cashier, is certainly not borne out by the documentary evidence. On the evidence as it stands, the accountant's statement seems to me to be absolutely correct.

20. As for (d) the inadequacy of the punishment inflicted on the accountant, it practically means that probably for the rest of his service the accountant will draw monthly less by Rs.7 — and possibly less by a good deal more than Rs.7 — than he otherwise would have drawn. Major Langley's pay is nine times that of the accountant, and I think he would consider that a punishment involving a loss by himself of sixty or a hundred rupees a month for the rest of his service, was a punishment adequate to any offence that he could well commit short of a criminal one. My only doubt now is whether I have not punished the accountant much too severely, taking into consideration all the circumstances of the case.

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21. As for (e), the complaint is absolutely unintelligible to me, seeing

that it is made immediately after I had inflicted the very severe punishment referred to in the last para. I can only account for it by the ill-considered haste with which Major Langley's letter to you appears to have been written. I think it would be very much better if Major Langley would practice, in the matter of complaints against accountants and others, some of the procrastination that he attributes to me as regards replies to such complaints. To adopt Major Langley's own expression, which in this case at any rate may be applied with absolute truth, "it is his invariable practice" to report the accountant first and to get his explanation afterwards.

22. The next complaint (f) refers to a matter that occurred when Major Langley was Executive Engineer North Arcot Division.

23. In his No.605/M of I9th.October I888 (marked I) Major Langley explained the delay in submission of a certificate of examination of accounts for which he as Executive Engineer was really responsible, by attributing it to the dilatoriness of the accountant. He asked that some notice might be taken of the accountant's conduct. He gave no particulars whatever such as would enable me to deal with the complaint, and in accordance with "his invariable practice" he did not send

any explanation by the accountant. As the explanation did not follow in a reasonable time, I called for it on the 2nd.November I888 and received it on the I4th.November I888. The matter was really a trifling one and I gave instructions that it should be noted for inquiry by the Dy.Examiner at the next inspection. I was on the point of intimating this to the Executive Engineer when I received another complaint.

24. In his No.733 A/M dated 27th. November I888 (marked J) he made an unreasonable complaint against the accountant; on the ground that he had not exercised a proper check over the travelling allowance claims of the lascars who accompanied the Executive Engineer on tour. Major Langley gave his own account of the accountant's explanation, with comments on the same, but as before he did not send the explanation as given by the accountant himself. However as it seemed to me quite clear that the matter was one with which the accountant never should have had anything to do, I did not think it necessary to wait any longer for his explanation, or to call for it, but stated my opinion in my No.I244 S.E.5 dated 22nd.December I888 (marked K) and I took the opportunity of mentioning what had been done in the matter of the previous complaint, to which he had drawn attention in his letter under reply. I forward for your perusal the above mentioned two letters,

as also two subsequent letters namely Major Langley's No.880 M dated IIth. January I889 (marked L) and my reply thereto, No.I5I S.E.5 of 9th.March I889 (marked M).

25. I did not say a single word about transferring the accountant, and I never undertook to transfer him; but shortly afterwards, wanting to transfer the then accountant of the Presidency Division (Mr.Dumphy) in order to meet the Supg.Engineer's wishes, I ordered the transfer of Mr.Dumphy to the North Arcot Division, and the transfer of the North Arcot Accountant to my own office.. The transfer was ordered without the slightest reference to Major Langley's complaints against the accountant, and in the end the transfer was not carried out, because Major Langley's successor, Mr. Whitely, particularly requested me to let the accountant remain. I will only add that a few month's later (in May) I asked Mr.Whitely to report whether the accountant had shown any improvement as regards the matters complained of in Major Langley's first letter and his answer was that " both in respect of matters complained of and other matters regarding the accounts, accountant Yuvarungam Naidu has worked quite satisfactorily since I have been in charge of this division".

26. Complaint (g) is practically disposed of by the statement made above, that I never undertook to transfer the accountant, and that the proposed transfer had no connection with any complaint that had been made about the accountant; but even supposing I had undertaken to transfer him, I entirely fail to see why I should have kept Major Langley informed of the subsequent events. If Major Langley took a personal interest in the matter after his transfer to the Kistna Eastern Division, his obvious course was to ask me what I had done. If he cannot take the trouble to ask for information that he wants, he should not make it a complaint against me that he does not get it.

27. I may add that I find it a little difficult to understand why Major Langley should care whether the accountant was transferred or not, if, as he says, he considers that transfer is no punishment, but exactly what an accountant wants. Here again I can only account for the complaint by the haste in which his letter seems to have been written.

28. With regard to (h) I would first point out that the true date to be taken as that of Major Langley's communication to me is the date of his second letter forwarding the accountant's remarks on the comments and complaints in his first letter. That date is 3rd.June I889, and the letter was received on the 6th. The correction is not of much consequence, but it is just

as well to be accurate, especially when making complaints and bringing charges. The time -- I decline to call it the delay -- taken in disposing of this letter is sufficiently accounted for in paras IO and II above, and by the singular nature of the communication as indicated in para I7 above. I will only add that in my opinion, it is not generally desirable to dispose of such matters with the precipitancy which Major Langley seems to think proper.

29. With regard to (i), the statement that it is my invariable practice to delay replies to complaints against accountants; I say that the statement is absolutely and entirely devoid of any, even the very slightest, foundation or justification, and that the statement could never have been made if Major Langley had not been in such a hurry to fire off his complaint, that he could not find time to verify his statement by a reference to dates. In my remarks above, I have given the actual dates in every single case, and a reference to these dates (see paras 2,3,6,8) will show that my statement is not too strong. The utmost time in any case was from the I6th. to the 30th. of the month; in the other three cases, it was 9,6, and 4 days respectively, counting of course in each case from the date of receipt of the accountant's explanation. Taking into account the almost inevitable routine delays of a large office, I think even a fortnight may be a very moderate time for the disposal of delicate questions of this sort.

30. As regards complaint (j) neither the Executive Engineer nor the Supg. ~~tive~~ Engineer gives any reference to the letters in which the latter has "more than once informed the Examiner that it was desirable to transfer this accountant", and I can myself trace only one such letter. In his letter No.22I K.s of 7th. May 1889 (marked N) the Supg. Engineer did recommend the accountant's transfer, and he added, apparently as the reason, and the only reason, for his recommendation, "he is quite unfit to be the manager of such an office, where a first class man is required". In reply I referred him to G.O.No.805 W. of I6th. March 1889 according to which the accountant would no longer be the manager of the office, adding that under the circumstances it seemed unnecessary to transfer him on the score of his incompetence as an office manager, and that I therefore proposed to give him a further trial under the new conditions. The Supg. Engineer apparently took this as a satisfactory reply, and said no more about the matter. If he did not consider it satisfactory, or if I misunderstood the grounds of his recommendation, he should have said so at the time. If there is any other occasion on which the Supg. Engineer has recommended the accountant's transfer, I shall be glad to have it pointed out. As regards the

accountant's alleged incapacity as manager, I may add that, as far as I can see from the correspondence herein referred to, even when the accountant was nominally manager of the office, he was not allowed any voice in the distribution of work, or any control over the other members of the office.

3I. I must also point out that neither in his letter No.792 of 2Ist.May I889 (marked B) nor in his No.890 of 3rd.June I889 (marked F), did Major Langley say one word about the transfer of the accountant. In his No.687 of 20th. May I889 (marked E) he asked me *either* to transfer the accountant *or* to take steps to make him obey orders. I punished him severely, and warned him to be more compliant in future; and having done exactly what Major Langley asked me to do — although he now says I did nothing— I think if he found that the measures taken by me were ineffectual, his proper course would have been to have reported the matter to me again, instead of complaining to you. I am very glad however that he adopted the latter course, because it has given me an opportunity of going very much more fully into the matter, & of expressing my opinion very much more freely than I should otherwise have thought it necessary to do. I do not mean that I can say in writing to you what I should not say to Major Langley, because you are perfectly at liberty as far as I am concerned to communicate every line of this note to him or to any body else. I merely mean that if he had not adopted the course he has adopted, I should not have had the same excuse for speaking out.

32. So much for Major Langley's complaints about me. And now I write to say a few words about Major Langley's share in the matter. I dare say the accountant has not been altogether blameless and ~~entirely~~ certainly in one case, the one for which he has been punished, he did disobey positive orders, though I now doubt very much whether he quite understood what he was doing. In any case however I venture to think that the whole trouble is quite as much the fault of Major Langley as it is of the accountant. If Major Langley's dealings with the accountant are characterised as I think they probably are, by the unreasonableness, the precipitancy, the inconsistency, the readiness to impute motives and the inaccuracy, the want of method, and the absence of any sense of proportion, and the tendency to pronounce judgment first and inquire afterwards, which are so conspicuously displayed in the correspondence referred to in this note, the position of the accountant must be one of extreme difficulty and unpleasantness, if not "perfectly intolerable", & in his own interests I would transfer him at once if it were not that I should probably have to do the same by his successor a month or two later. I can

quite understand that Major Langley has reported several accountants for various offences during the last five years — over and above the one referred to in this note who has been punished — that is to say that Major Langley has found it necessary to report almost as many accountants as all other Executive Engineers put together. And I can quite understand that no serious notice has been taken of any of these reports. And I venture to think that it is time that some notice were taken of these complaints in a sense somewhat different from that meant by Major Langley. I venture to think that Major Langley should be asked to conduct his dealings with the accountant in a more reasonable spirit.

33. Major Langley's present attitude towards the accountant is thus described by himself, see para 3 of his No. 792 of 21st. May 1889 (marked B). "In such cases" i.e. when the accountant does not give a page or so of written reasons for considering that some piece of work is not within his province, "In such cases I come to the conclusion that he is merely demurring to obey orders for the sake of giving trouble, and I consequently order him to do as he is told without further question", and there is abundant evidence in the correspondence referred to in this note, that Major Langley both in the Kistna Western Division and in the North Arcot Division, acted freely up to this maxim. He shows on every occasion a singular readiness — not to say eagerness — to attribute the most easily explicable mistakes, omissions and failures to the worst possible motives; and whilst he has several times to confess to mistakes himself, he is apparently unable to believe that a mistake on the part of the accountant is not necessarily a deliberate falsehood, or that a statement which does not entirely square with his own pre-conceived notions can be other than a wilful misrepresentation. I do not think this can be considered reasonable. I have not myself the slightest belief in wilful obstructiveness and desire to give trouble on the part of accountants. A divisional accountant's position is in any case one of considerable difficulty : if he is at all out of favour with the Executive Engineer, he is pretty sure to find one or more of the clerks in the office who will take every occasion to make things disagreeable for him; he cannot possibly gain anything, and he may lose everything, by even the appearance of obstructiveness: all the probabilities are therefore against this wilful obstructiveness theory, which I have only known held by one or two Executive Engineers who, in my opinion, are themselves altogether impracticable.

34. In conclusion it is certainly desirable that, after all that has been

said and done, the accountant should be transferred from his present division, in which his position must be exceedingly unpleasant, but I should like to have some guarantee that I shall not be obliged to transfer his successor almost immediately. I should therefore be glad if you could ask Major Langley to name half a dozen accountants, who have worked with him before and who are at all likely to be able to get on with him again, and I will then undertake to transfer one of them to his division; and, as far as possible, I will consult his preference, if he has any, and if he will indicate it.

35. I send herewith either the originals or copies of all letters referred to in this note, as per list below.

36. I invite your attention to the pencil remark in the margin of para 4 of Major Langley's letter under review. I am told that this remark is in the handwriting of the head clerk of the Supg. Engineer's office; but whoever made it, it shows that the accountant is not the only person who can be fairly charged with trying to get others into trouble, see end of first extract from Major Langleys letter in para 3 above.

A. Abstract of reports from 1880 to 1888 on the efficiency of accountant K. Jaganathum Puntulu.

B. Letter from the Executive Engineer Kistna Easten Division No.792 of 21st. May 1889.

C. do do No.5221 of 4th. March 1889.

D. do do No.381 of 28th. April 1889.

E. do do No.687 of 20th. May 1889.

F. do do No.890 of 3rd. June 1889.

G. do do No.892 of 3rd. June 1889.

H. Copy of Examiner's letter No.327 S.E.2 of 4th. July 1889.

I. Letter from the Executive Engineer North Arcot Division No.605/M of 19th. October 1888.

J. do do No.733A/M of 27th November 1888.

K. Copy of Examiner's letter No.1244 S.E.5 of 22nd. December 1888.

L. Letter from the Executive Engineer North Arcot Division No.860 M. of 11th. January 1889.

M. Copy of Examiner's letter No.151 S.E.5 of 9th. March 1889.

N. Letter from the Supg. Engineer 2nd. Circle No.221 K.S. of 7th. May 1889.

16/8

C.

15/8

15/8

Enc.

25

3244C 17-7-89
805W 16-8-89

P.W.C. No

(7)

19.8.8
54

to 2490 dated 7

O.S. 143/8.–
O. 28-8-89

2490

Cir. 7682

Dir. O.S. 143/8.–

Please say whether you would like abstract made out giving the purport of each of the numerous encls. submitted by the Exr.

Not necessary [illegible] Char –

The burden of the Ex. Engr's complaint is that the Examiner will not punish the divisional accountant sufficiently, and will not transfer him.

The Exr maintains that the accountant has been adequately punished. He expresses willingness to transfer the man if Major Langley will nominate an accountant with whom he is likely to get on. 26

70

accountants & other upper

The list called for by you, of upper subordinates & accountants who have been reported by Major Langley of late years, is under preparation by the Establt. Clerk - the latter is absent today, having been summoned to the S.C. Court as a witness in a civil suit.

20.8.89

7652

2490

IV

In para 32 of his note C. [illegible] to the fact that Major Langley has reported several Accountants, for various offences, during the past [illegible] years, and that in [illegible] Major L. has found it necessary to report almost as many accountants as all other Executive Engineers put together.

I have prepared a statement of upper subordinates who have been N.R. or specially reported by Major Langley between Aug 84 and the present date; I am quite certain that the list is a much longer one than could be shown by any other Ex. Engr during the same period -

I would suggest that C's proposals in para 34 be adopted, and I think there is strong evidence to show that if Major Langley was more reasonable in his dealings with Accountants & other upper

Subordinates, he would never
find it necessary to waste
so much of his own & of
officers' time in settling
matters such as these now
brought to notice.
[illegible] much have occupied
many, many hours, and
a constant conflict [illegible]
have prepared his explanation
without [illegible] to him
[illegible], and altogether it is
a very bad sign when an
Executive Engineer cannot
keep his establishment in
order without continual
reports.
While Major Langley was at
Chingleput, there was a
mass of correspondence about
Muhammad Cassim, much
of which should never
have been necessary.

W.O.B.
25.5.89

C. [illegible] [illegible]
[illegible] [illegible]
[illegible] [illegible]

I [illegible] [illegible] [illegible]
this [illegible] [illegible]
[illegible] [illegible] [illegible]
that has been brought [illegible]
[illegible] this case –

2490

Major L. Langley R.E.

In charge of Ganjam D.	from	20.8.84 –	to	8.4.85.
" Ganjam Rushikulya.	"	17-7-85.	to	15-11-85. & 4th to 14th June 1886.
Chingleput "	"	22-1-86.	to	23-8.87.
Trichinopoly "	"	6-4-88	to	17.6.88.
North Arcot "	"	15-9.88	to	19-1-89.
Kistna East	"	19-1-89	to	date.

1884 1st Hf	1884 2nd Hf	1885 1st Hf		
–	NR	–	Mr J. W. Laskey. Sub Engr.	
			Reduced from Sub Supr 2nd Spt. to Sub Engr 3rd.	1158 D of 8.5.85.
·	NR.	–	Mr J. W. Walsh.	
			Supg Engr to report fully on Mr Walsh's work and conduct after careful personal enquiry –	711 E of 6-10-85.
			Transferred to Vth Circle and warned	2477 D of 2.11.85 & 1756 C of 5-11.85.
–	NR.	·	Mr P. Donohue.	
			S.E. to report on work and conduct of – after 3 months –	907 C of 12.5.88
			Do – " " after Dec. 1885.	711 E of 6-10.85.
·	NR.	·	C. Ramanna Pantulu	
			No unfavourable remark in Register.	
	NR.		S. Muttya Pillai	
			S.E. to report on work and conduct of –	907 C of 12.5.88.
			– Do – Do – " – after Dec. 1885 –	711 E of 6-10.85.
1886 1st Hf	**1886 2nd Hf**	**1887 1st Hf**		
–	–	NR.	C. Muhammad Cassim Sahib	
			Reported for certain irregularities in not being able to account for the loss of certain tools	No 89 D of 5.5.86.
–	–	·	A. W. Tims –	
			"allowed to withdraw his resignation but censured.	1261 C of 1-4.87
	NR.	NR.	K. Duraswami Pillai.	
			Reported for misconduct & severely reprimanded –	885 C of 9.3-87. 1591 C of 9.5.87.
1888 1st Hf	**1888 2nd Hf**	**1889 1st Hf**		
NR.	–	N.R.	C. Velayudham Mudr.	No unfavourable report in Register.
NR.	–	–	S. Sambasiva Aiyar	
	–	–	P. M. Arunachalam Pillai	
	NR.		Capt. W. C. S. West. (Confidential Report-m)	
	NR.		C. Vettivelu Pillai	

28

7862

Dir

2119 C

In the draft-order passed at Ootacamund, it is noted that the papers in original are to be sent to the Supdg Engr II Circle, "for perusal of the Ex. Engr and subsequent return" –

For orders whether the Examiner's note should go with the original papers – The S.E. & the Ex. Engr should probably see the Engr's reply to the charges made, but the note is rather strongly worded in places.

If you think it will be sufficient to send only copy of para 34 of the Ci note, a copy will be made & attached to the P.G.

All the original

0-28-8-87

Enclosures, A to N, will be sent to the Supdg. Engr.

Ch
7.9.89

All the papers must be sent, including the Exrs' note.

HCB
7.9.89

Ac
I regard all
the Commissioners
to S.E. II regarding
Compilation.

Ch
7.9.89

O-28-8-89

Kw/3

No. 24906 2490

PUBLIC WORKS DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the 9 Septr. 1889

READ the following

From the Supdg. Engineer II Circle (H.E. No. 833 K.S of 13th July 1889.)
From the Examiner P.W. Accounts (" " " 1151 " 15th Augt " –

The correspondence submitted indicates a want of tact and temper on the part of Major Langley in dealing with his subordinates, and an unjustifiable precipitancy in making complaints against them – Much valuable time has thus been taken up in writing of supposed errors which better management on the part of the Executive Engineer should have prevented – The complaints against the Examiner of delay in the disposal

Sees 42p

21

30

of reports against Accountants, and of insufficiently punishing them, are shown to be groundless. The Govt cannot allow any more time to be taken up in this matter, which will now be finally disposed of as suggested by the Examiner in para 34 of his office note.

3.9.89

6.9.89

D 10/9/89

To
The Supdg Engineer II Circle

With papers in original for perusal of the Executive Engineer and subsequent return

Examiner P.W. Accounts

(30)

D 14/9.

R/S. O.G.S. 143/8 Stm 3/9