(1) பக்கங்களின் எண்ணிக்கை 114

(2) புதுக்கித் திருப்பிய நாள் 12/91

(3) ஆதாரங் குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

பிரசுரத் தலைப்பு

அரசாணை எண்.
மு. கோப்புத் தாள் எண்.

Report

அச்சகம்
பிரவகை

PETITION OF A. RANGA RAO
LATE ACCOUNTANT P.W.D,
TO
நாள் : H.E. THE GOVERNOR IN COUNCIL, MA

ஸ்டாம்பு கையாளவோ கூடாது.

—18,006—6-9-90.

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PETITION OF A. RANGA RAO,

LATE ACCOUNTANT P. W. D.,

TO

H. E. THE GOVERNOR IN COUNCIL, MADRAS.

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TO

HIS EXCELLENCY

BEILBY LAWLEY, BARON WENLOCK, G.C.I.E.,

GOVERNOR-IN-COUNCIL,

FORT SAINT GEORGE,

MADRAS.

The Humble Petition of A. RANGA ROW, *late Accountant, Public Works Department.*

MOST RESPECTFULLY SHOWETH,

Your humble petitioner begs to submit this petition for a review of the orders of reduction and dismissal passed against him respectively in G. O. Nos. 3037-W, dated 5th November 1892 and 880-W, dated 30th March 1893, consequent on reports made by the Examiner of P. W. Accounts.

2. Petitioner has been ill for the last six months, and was on sick leave from 4th December 1892 to 4th June 1893. It was during this period that he learnt of the orders of reduction and dismissal that were passed against him. He applied immediately for copies of all papers relating to his case and these were finally received by him only on 17th May 1893. Added to his illness and the time occupied in obtaining papers, he had to submit explanations for charges the majority of which were vague and speculative in the extreme, and to meet presumptions drawn therefrom which were often obscure and conflicting. In order to explain matters to the entire satisfaction of Government, petitioner had to put all possible and probable constructions on such charges and presumptions and submit explanations from all points of view. The result of these circumstances has been, that not only the explanations have been rendered unavoidably prolix, but also the petitioner was unable to submit them as early as he desired to submit.

3. The detailed explanations for all the charges have, for convenience of perusal, been given in separate Appendices which accompany this petition, the latter dealing only with the general aspects of the charges and other imputations contained in Examiner's Office-notes to fortify his averments. Petitioner earnestly prays that the Government will be pleased to accord to him the favour of going through these Appendices, which alone, your petitioner is confident, will convince the Government that the charges made by the Examiner are not based on any foundation whatever.

4. Your Excellency-in-Council will be pleased to observe from what follows that, unfortunately for petitioner, the action of the Examiner throughout the case, has not only been unusual in a high degree, nay unprecedented, but also directly opposed to all principles of justice and fairness.

5. On the 15th October 1892, the Examiner made a report to Government recommending the degradation of petitioner by representing him as being responsible for certain so-called defects and irregularities in the accounts of the Nellore Division (said to have been found at his inspection held some time after the petitioner had left the Division), for which he was not responsible, and forced the Government in a manner to pass an order of reduction against your petitioner. (*Vide* paras *infra* 41—44.)

6. On the 8th February 1893, when petitioner did not yet know that he had been reduced, the Examiner made another report to Government recommending the dismissal of petitioner. This was followed by another report on the 17th March 1893, to the same effect; the petitioner still remaining ignorant of the punishment that had been meeted out to him on the 5th November 1892.

7. On the 30th March 1893, the Government at the suggestion of the Examiner in the reports referred to in the preceding para, passed orders for the removal of petitioner from its service. It was not till this order was communicated to petitioner that he was furnished with a copy of the reduction order passed 5 months ago. Hence it was after this date that petitioner was in a position to make an appeal to Government not only with reference to the order of dismissal, but also with regard to the order of reduction.

8. These transactions following so close upon one another and with no notice to the petitioner, filled him with surprise and dismay. During the period that they were in enacting, petitioner suffered an unusual number of transfers within less than a year, petitioner was transferred from Nellore to Kistna Eastern, from thence to Bengal, from Bengal to Ujjain-Bhopal Railway and again back to Madras (the latter two being nominal.) Not the least remarkable feature of the proceedings taken against the petitioner was this extraordinary activity of transfer applied to him.

9. When the orders of reduction and dismissal above referred to were passed upon him, petitioner had been in the service of Government for nearly 26 years. Petitioner found reason to believe that during these 26 years he had served Government honestly, faithfully and to the best of his powers. The record of petitioner's service for these 26 years is not tarnished by a single blot of disapproval, reprimand or punishment passed upon him. It has been his privilege during a great part of this period to serve in the heaviest and the most responsible divisions of the Presidency, and the long record of certificates of good conduct beginning from 1867 and ending with 1892, given to him by the various Executive Engineers under whom he served and the various Examiners to whose scrutiny and supervision his work and conduct have been subject, really induced him to think that by his diligence and honesty he had succeeded in giving satisfaction to Government. Petitioner had little expected that, at the end of an honorable career of over a quarter of a century in the service of Government, he would meet with degradation and eventual removal as his reward.

10. The light of subsequent facts has now placed it beyond doubt that petitioner's misfortune commenced with his transfer from Nellore to the Kistna Eastern in June 1892. A Senior Accountant of the 2nd Grade originally posted to the Kistna Eastern was not sent there (a Junior being sent meanwhile temporarily), and the petitioner had ultimately to go to that Division instead, the Senior being posted to Nellore. The reason assigned by the Examiner for this, was in appearance flattering to petitioner. **'I consider A. Ranga Row 'better fitted for the Kistna Eastern Division than for Nellore Division; for 'which I am willing to give up one of the Senior Accountants from my Office;'**

but petitioner little suspected that it was only a manœuvre to suit the convenience of the Senior Accountant.

11. In the month of September 1892, while the petitioner was at Kistna Eastern Division, he received Examiner's letter to Executive Engineer Kistna Eastern Division, No. 131-A of 29-8-92 (after his inspection of the Nellore Division), asking petitioner to explain about the alleged employment of a private Clerk on the check of Contractors' bills from November 1891 to February 1892. This statement was a perfect myth, and the petitioner had reason to believe that matters were not properly represented to the Examiner, there being nobody on the spot to tell him the real character of the Nellore Division. The Executive Engineer and the Accountant on the spot were new, (the former having just then succeeded to the charge of the Division from that of a Sub-Division, and the latter being new to all Divisional Account work, though 3 months' old in the Division; some of the Clerks were new to their work, while others were old in the ways of villany (see paras *infra* 85—92) and by no means well disposed towards petitioner. The letter received by the petitioner clearly showed him that the Examiner had but too easily believed the statements of disaffected persons. In these circumstances petitioner thought it necessary to replying to the above letter, to give a brief resume of how he found the Nellore Division when he joined, and what measures he had adopted to check fraud and protect the interests of Government. The object of petitioner in giving the above resume was, to safe-guard the Examiner from being led astray regarding other equally unfounded statements that may have been made to him; but unfortunately for the petitioner, the Examiner viewed this explanation in a different light, and became strongly prejudiced against the petitioner as will be seen from the next para.

12. Shortly after, the Examiner sent the petitioner a list of 26 irregularities purporting to have been found at his inspection of the Nellore Division for explanation, in which he repeated the enquiries he had already made in his letter, referred to in the preceding para and for which he has received full explanation. But the letter* which accompanied the list is noteworthy. It required the petitioner to confine his answers to the space of definite length and breadth, left in the column set apart in the list for petitioner's explanation, and contained a threat that the introduction of irrelevant matter such as that contained in petitioner's explanation referred to in the preceding para, would tell against him. This letter which was dated from Madras on 28th September 1892 was followed by a telegram† intimating that petitioner's explanation should be submitted not later than 8th October 1892. The effect of this was that, allowing time for the schedule to come up from Madras to the Executive Engineer at Kistna, and from him to the petitioner, he had left at his disposal 5 days or rather nights, (for in a heavy division like Kistna Eastern, his days were fully occupied with the ordinary work as an Accountant), for writing out explanations for 26 allegations which were vague in the extreme, and referred to transactions several months old of another division, which it was hardly to be expected that anybody would recollect readily, assuming that he could remember them at all.

* *Copy of Letter No. 213-A, dated 28th September 1892 from the Examiner of P. W. Accounts to the Executive Engineer, Kistna Eastern Division.*

With reference to your letter No. 2538 of 9th September 1892, I have the honor to request that Accountant A. RANGA ROW may be directed to write, in the column provided for the purpose in the enclosed Memorandum, his explanations against each of the irregularities noticed in my recent inspection of the accounts of the Nellore Division. I beg that he may be warned to be concise and to the point in every explanation he may offer, as the introduction of irrelevant matter such as that with which his Memorandum already received abounds, will tell against him.

† My No. 213 of 28th September, RANGA ROW's full explanation shall be despatched under register cover not later than Saturday eighth instant. Another case depends on it which must be disposed of at once.

13. The vagueness of the allegations and the absence of connected records, put it out of the question that any explanations could be given for them. Acting still under the impression that the Examiner has been misinformed or partially informed as to the state of things in the Nellore Division, and that he needed to know only the real state of affairs therein to become convinced that he had no irregularities to charge petitioner with, he confined himself in his remarks in the list of irregularities to information on such office-matters as it would be necessary for an inspecting officer to have, before he could interpret his inspection notes correctly. Even considered as explanations for charges, those remarks

would have served to refute conclusively every ghost of a definite allegation that n
out of items in the list of irregularities.

14. When petitioner's explanation containing the brief statement of facts and reference to records as regards these irregularitites reached the Examiner, he had more than a month returned from inspecting Nellore, and he did not go back to that place on receipt of petitioner's explanations, nor is there any trace of further enquiry into the matter.

15. But to his surprise and astonishment, petitioner learnt subsequently that the list of irregularities had been used as charges against him, to throw suspicion on his character and to procure his reduction; whereas considered as charges, the inquiries made of the petitioner were utterly meaningless; charges must be based on specific allegations supported by equally specific facts, whereas most of the items in the list were vague and speculative. Then a number of things became plain to him which were before shrouded in obscurity. Then he understood for the first time why the Examiner addressed two separate enquiries to him, when he had all the facts before him, and might have conveniently included all the points on which he wanted explanation in one letter of enquiry. Then he began to understand the meaning of the curious fact that the questions comprised in the first letter addressed to him, were repeated in the second and why the Examiner did not submit to the Government the detailed explanation which petitioner had furnished in connection with the first letter. *Vide* printed letter put up with Enclosure to Appendix A. Then he began to see why the Examiner had taken so many precautions to see that petitioner did not give too full an explanation, and made no inconvenient references to previous character and services. Then too, it dawned on him that the violent haste with which he had been transferred from Presidency to Presidency, was not without its own bearing on the means which had been used to procure his punishment.

16. His surprise and astonishment were all the more, when he discovered that his reduction was really based on no charges at all. A comparison of the list of 26 or rather 24 irregularities, (for the Examiner afterwards put out of consideration two of them), with the final report submitted by the Examiner on 15th October 1892, in his Office-Note No. 248-A, brought out the fact that the Examiner in his final report had made a tremendous departure from the charges in the list, and got petitioner punished for things of which he had never been said to be, or found guilty.

17. Before passing on from this point it is necessary to exhibit clearly the character of the means which had been used to keep petitioner in complete ignorance of what was being enacted against him. This is a matter of such great importance that without a clear understanding as to what it indicates, it will be difficult to see the real character of the case against the petitioner.

18. After having taken care to see that petitioner did not submit a full explanation and had not much time and space to right it in, the Examiner took a further measure of precaution to prevent petitioner coming up to Government with supplementary representations, while his case was under disposal. It is difficult to put any other interpretation on the sudden transfer he procured of petitioner, from Kistna Eastern to Assam-Bengal Railway, *no sooner than he submitted his explanation.* '**Under orders of India approved by 'Local Government Accountant Ranga Row transferred Assam-Bengal 'Railway. Order him proceed to Calcutta sharp on relief.**' The proof for this is overwhelming.

19. Surely the Government of India would not have asked for the services of petitioner, nor would the Local Government have accorded their sanction, if they were correctly informed of matters, as the case against the petitioner was then pending disposal, and the Examiner recommended on 15th October 1892 in express terms, that petitioner should be reduced and transferred not to Assam but to a less onerous division than the Kistna Eastern in the Presidency. The wording in the Examiner's telegram had and was apparently intended to have the effect of sealing the mouths of the Executive and the Superintending Engineers in

regard to any protest against petitioner's transfer that they would otherwise have made. The rules require that except in cases where paramount public policy overrides all other considerations, the Superintending Engineer should be consulted and be given an opportunity to express his opinion when there is a question of transferring away an Accountant under his jurisdiction. This was not done.

20. On the other hand the petitioner's transfer appears to have been in obedience to an ordinary requisition from the Accountant General for any supernumeraries in the Account's staff, that could be spared for service outside the Presidency; and the first question that arises is whether petitioner was ever a supernumerary. A supernumerary is a person that is not wanted, and has no particular work to do, and who is in excess of the requirements of the Presidency. Perhaps even a person who is not particularly efficient as regards the discharge of his work may also be treated as a supernumerary, though a question may be raised as to whether it would be consistent with official good faith and official courtesy to send the worst Accountants in reply to a requisition for additional hands. But that is beyond petitioner's province to discuss. What is certain is that petitioner cannot under any view have been regarded as a supernumerary. It is obviously unreasonable to speak of a person who has served for 26 years as an Accountant in charge of the most responsible Divisions in the Presidency, and who is holding permanent charge of an important Division (Kistna Eastern), as a person that has no particular work to do, or as one who is in excess of the Account requirements of the Presidency. To treat the petitioner a supernumerary on the ground that he was inefficient would be opposed to facts. The Examiner himself had spoken in seemingly high terms of the petitioner's efficiency in May 1892. In January 1892 the Executive Engineer Mr. H. H. O'Connell gave a very warm testimonial regarding petitioner's work in the Nellore Division, in connection with a representation made by the petitioner to the Examiner regarding his claims for promotion. In May 1892, in connection with petitioner's transfer from Nellore to Kistna Eastern, Mr. Hughes the then Executive Engineer of the Nellore Division made a strong representation against petitioner's transfer, wherein he showed his sense of the worth of the Accountant he was on the point of losing. In October, 1892, towards the eve of petitioner's departure to Bengal, Mr. Jopp, the Executive Engineer, under whom petitioner served in Kistna Eastern gave a testimonial conceived in high terms regarding the satisfactory manner in which petitioner had worked at Kistna Eastern. The same fact was confirmed in no less positive terms in his endorsement by the Superintending Engineer 2nd Circle, dated 17th February 1893, forwarding a letter concerning the subject-matter of these allegations from the petitioner to the Chief Engineer for disposal. Besides there is at the back of these testimonials the long roll of certificates running over a period of 26 years given by Executive Engineers and Examiners, the uniform and the unvaried burden of which is the efficiency of petitioner as Accountant. In the face of all this overwhelming evidence, it would have been impossible to hold that the revelations of the inspection of the Nellore Division in August 1892, disproved the opinion formed by the best Judges and the best authorities as to petitioner's efficiency. Petitioner therefore could in no sense have been regarded as a supernumerary. *Afortiori* his transfer to Bengal could not have been on the ground that he was a supernumerary. Was his transfer then made as a piece of punishment for his alleged sins at Nellore? A transfer which is to operate as a punishment is always accompanied with the condition that it is to be effected at the cost of the person transferred; but that was not the case with the petitioner as his transfer was ordered at public expense. The order of transfer* to Assam-Bengal Railway, is dated 21st October 1892 but in an Office-note of 15th October 1892 (No. 248-A) the Examiner had in express terms recommended that the petitioner should be transferred not to Assam but that he should be reduced to a lower grade and transferred to a less important division than the Kistna Eastern. But the Examiner's object in changing his mind within so short a

*Office Order No. 2010 dated 25th October 1892.

"The services of the following Accountants and Clerk are lent to the Assam-Bengal Railway Company with effect from such dates as they may be relieved of their duties in this province.

1. A. Ranga Row, Acct., 4th Grade.
2. * * * *

3. All the Accountants now transferred will travel at public expense and should report themselves for duty without delay to the Examiner P. W. Accounts, Bengal, at Calcutta, who will issue further orders regarding their destination.

4. * * * *

period as six days and obtaining sanction to petitioner's transfer to Assam-Bengal Railway on 21st October 1892, while the case against petitioner was pending disposal, and his not saying a word to the Government as to the proposal he had already made on 15th October 1892, are the points for the consideration of Government to decide, whether it does not indicate his prejudice against the petitioner to get him out of the way, so that he may have no chance of coming up to Government with his inconvenient representations, and spoil the excellent chances Examiner had of getting petitioner reduced for nothing at all. It is surmised whether Government were aware of their having ordered petitioner's transfer to *Assam-Bengal Railway* at *public expense* on **21st October 1892**, since in their order of **5th November 1892**, they directed petitioner's transfer from *Kistna Eastern to a less onerous charge* in the Presidency *at his own expense* which is in direct contravention of their order of 21st October 1892.

21. Again it was only on the 7th November 1892, that petitioner was relieved at Kistna Eastern to proceed to Assam-Bengal Railway, and in the face of the abovesaid order of Government, the Examiner allowed the petitioner to go to Bengal in complete ignorance, that on the 5th November 1892 he had been reduced to a lower grade, and the Government had expressly ordered his transfer not to Assam-Bengal Railway, but to some less important division in the Presidency. If that order had been communicated to your petitioner he would have known at once that the transfer on which he was proceeding was unauthorised, that petitioner's doing so was really in contravention of the orders of Government, and that he would thereby cause loss to Government to the extent of more than Rs. 130 in the shape of travelling allowance. Can anything more unjust be conceived that the accused should be deliberately left in ignorance of the judgment that had been passed upon him, or anything more opposed to the principle of good faith that a person should have been kept in ignorance of what had befallen him. Does this not afford another proof of the real motive of the Examiner as above set forth!

22. This point will receive still further confirmation from the subsequent proceedings of the Examiner. When petitioner went to Bengal, he fell seriously ill and he was obliged to take three months' sick leave. He returned to Madras on leave, and there received a vague intimation as to the fact of his having been reduced by order of Government. He addressed a letter to the Examiner in the middle of January 1893 enquiring whether the rumour was true, and requesting if true, that a copy of Government Order may be granted to petitioner. The Examiner never replied to this letter. Sometime after January 1893, the petitioner to his great surprise, when receiving his leave allowances found that his salary had been calculated at the reduced rate of one hundred Rupees. The petitioner again addressed a letter to the Examiner on 21st March 1893 stating that his reduced salary left no doubt on his mind as to the fact of his reduction, and that he may be granted a copy of the reduction order. He got a reply on the 22nd March but what was the reply he got? that the Examiner would not furnish him with a copy, and that petitioner should apply to Government for it, and this favor he had to obtain eventually from Government. In the meantime Examiner was searching out some means of getting petitioner again out of the Presideney. No other interpretation can be put on what follows. On the 8th February 1893 the Examiner communicated a telegram and a letter to petitioner while on sick leave to the following effect :—

'A. Ranga Row is informed that under instructions from the Accountant General, P.W.D., with the approval of Local Government he is 'posted to Ujjain-Bhopal Railway. He is therefore directed to proceed to 'Sehore and report himself to the Engineer-in-Chief for orders.'

On the 8th February 1893 the petitioner continued in transfer to Bengal since he received his leave allowances to end of February from the Auditor Assam-Bengal Railway Company, and was on sick leave. If petitioner's transfer to Bengal had been cancelled, no intimation of it was given to the petitioner, nor does it appear that it was published in

the *Gazette*, and it is doubtful whether it was even known to the Local Government. Otherwise where was the necessity for the Office-note from the Secretary to Government P. W. D., dated 29-3-93, No. 1474-C, asking whether petitioner's transfer to Bengal was cancelled? And yet the letter of 8th February 1893 would make it appear that the Examiner had obtained the sanction of the Local Government to petitioner's transfer to Ujjain-Bhopal Railway. If this be so, it is apparent that the Examiner allowed the Government to give its sanction in total ignorance of facts, in ignorance that petitioner's transfer to Bengal had not been cancelled, in ignorance that petitioner's transfer to Bengal was an infraction of the direction laid down in the Government Order of 5th November 1892, in utter oblivion that petitioner's transfer to Ujjain-Bhopal Railway was another infraction of the same order. Your Excellency-in-Council will be pleased to observe from the foregoing, that not only did the Examiner try with all his might to curtail the opportunities of petitioner for defending himself, but also that he was not above using unfair means for effecting his purposes.

23. The view above set forth that actuated the Examiner will receive now abundant confirmation in what follows.

24. To begin with, the enquiry made by the Examiner violates almost all the rules laid down by Government, printed in G. O. No. 2290, Public, dated 3rd October 1888, (and communicated to P.W.D.) to regulate the investigation made into charges against its servants. This will now be briefly shown by a statement in parallel columns, of the rules and the manner in which they have been violated.

The Governor in Council will now state why the late rules do not sufficiently insure that the defence of a native subordinate shall be patiently heard before his dismissal is recommended or ordered.	The Examiner has pursued throughout the enquiry the course that has been condemned by Government, and has tacitly proceeded against the petitioner in a manner opposed to the first principles of justice. Not only did the Examiner adopt the inherently unsatisfactory method of not allowing petitioner sufficient time and space to write out his explanations, and the facility of reference to records which would throw light on points requiring explanation, but when on 15th January 1893, the petitioner on return from Bengal and while on sick leave, wrote a letter to the Examiner offering to give explanations personally, if what he had stated in the list of irregularities were not sufficient to satisfy him; he did not deign to give a reply to the letter. When subsequently at a personal interview the petitioner sought an opportunity to explain matters, with a view to convince him that he had condemned an innocent man, the Examiner did not permit him to do so, and diverting attention to a telegram which the petitioner, owing to the urgency of the occasion and the absence of the Examiner from the spot, was obliged to address to the Accountant General P. W. D., against his transfer to Assam-Bengal Railway, he cut short the interview in an abrupt manner.
Again it is not enough he should be told of the charge he has to meet. He should be told also of the *evidence* and *arguments* in support of the charge before he is required to defend himself.	The whole procedure of the Examiner from beginning to end is one continued infraction of this rule. In no case was the petitioner told either of the *evidence* or the *arguments* that were in support of the charges against him.

All evidence which in the opinion of the Enquiring Officer conduces to moral conviction should be admissible, but in whatever form received should be noted and explained to the person charged.

It is very unfair that he should not know the case against him until the enquiring Officer has actually committed himself to a decision.

The Court of Directors had in view the habit of dismissing Native officials in consequence merely of the unfavourable opinion of their superiors or for slight reasons, but as a rule subordinates are now dismissed solely on very precise charges of delinquincy. *The same disposition of mind however on the part of European superiors which in former days led to the dismissal of Native subordinates on slight charges now too often leads to the acceptance of hasty evidence as establishing various charges.*

Not only so, it appears that in the great majority of cases he has kept both evidence and argument entirely to himself without breathing them even to Government. This is the case with the majority of items in the list. It is noteworthy that in the few cases he puts forward to Government express evidence in support of his charges, he has uniformly kept it back from petitioner. Instance the case of the charge connected with the employment of Ramakrishna Naidu where he never communicated the statement of that person, though he had to make enquiries of petitioner regarding him on two occasions in the said case. Instance again the case of Vengama Naidu's petition (which is evidently pseudonymous) against petitioner where he gave neither the petition, nor any of the connected records to petitioner. So also, the statement said to have been made by contractor G. Venkatramiah which was neither communicated to the petitioner nor his explanation obtained thereto, though the Examiner has put it in his Office-note to Government to fortify his conclusions.

The Examiner has apparently accepted hasty evidence which could conduce to no sort of conviction. He has not noted the evidence he probably received for the information either of the petitioner or the Government. It must be observed that the Examiner went to inspect Nellore Division nearly three months after petitioner's departure from it, and holds petitioner accountable for a state of things found in his successor's time, on the single statement of the successor impelled as he must have been by the strongest motives of self-interest, to throw blame off his shoulders. This is a point of great importance.

As to a majority of the charges in the list of 26 irregularities (wherein the largest number has been made out of the smallest amount of material with a view to increase the superficial contents of his indictment, and to show a seemingly strong case against petitioner), it may be observed that they are not based on the evidence worth the name but on hearsay, while others appear to rest for their support on inferences drawn from little or no data, and also by tacitly assuming without proof that what appeared in petitioner's successor's time must have been a legacy bequeathed by petitioner. A reference to Appendix A, (to the petition) wherein, each of these charges have been separately and fully dealt with, is earnestly solicited as to

dwell on them here in detail again would be out of place. It will be seen from this, that the charges of the Examiner in his list are much more indebted to his ingenuity and imagination, than to any fact or argument he has thought fit to apply to them.

25. In para 3 of his Office-note dated 15th October 1892, the Examiner points the attention of Government to the two charges in the list, which appear to him to be the most serious. The first of these is, as he puts it, 'inordinate and apparently systematic delay in the payment of contractors' and piece-workers' bills in direct contravention to rules'. To this he adds as a sort of pendant and support, the charge of having employed an unauthorised person on the check of these bills. What the Examiner means by 'inordinate and systematic delay in payment,' is not clear. It is a matter of the greatest moment on which the whole force of the remark made by the Examiner depends. It is well known that bills do not originate, grow and die all with the Accountant, i.e., that the Accountant does not measure work and prepare bills, nor has he the bills as soon as they are prepared, nor does their full and final payment absolutely depend on him. All bills have got a history running over a certain period, and during this period they run through the hands of several distinct persons, who have each of them got distinct duties to perform in regard to the bills before they can be paid. When therefore delay in the payment of a bill is spoken of, without anything more definite being stated as to the specific character of the delay that takes place, it is open to think of a multiple of causes operating to produce the delay that takes place. An illustration will make this clear.

Suppose a work is measured on the 1st January ;

A bill is prepared for the work on 31st January by the Overseer or other subordinate in charge of it ;

It is transmitted to the Sub-divisional Officer on the same date and is received by him on 2nd February ;

The Sub-divisional Officer takes up to the 15th February for his study and examination of the bill ;

On the 15th the bill is transmitted to the Divisional Office for payment and received there on 17th February ;

The bill is checked between 17th and 21st February ;

And on the 22nd the bill recommended by the Accountant to be paid with 10 per cent deduction (in cases where no other security is obtained) as a security for any deficiencies that may be discovered on check-measurement by the Sub-divisional Officer ;

On the 23rd February a check is issued by the Executive Engineer for the amount of the bill, 10 p. c. withheld ;

On the 23rd February nine-tenths of the amount of the bill is paid off, but it is not fully and finally paid off yet ;

The 10 per cent withheld is, either allowed to accumulate to form a guarantee fund (in cases where no other security is obtained, and paid after the final completion of the work) or paid off from time to time on receipt of certificate of check-measurement by the Sub-divisional Officer ; and in the latter case this certificate does not arrive till 25th March, and on the 26th March even 10 p. c. withheld is paid off and on that date the bill becomes fully and finally paid. The case supposed is purely hypothetical.

Suppose in reference to this case, it is stated simply, that a delay of nearly three months has taken place in paying it, and that the Accountant in the Divisional Office is responsible for it. The statement would be obviously unreasonable. No doubt the delay in the payment of a bill, is the age of the bill from date of its preparation to date of its final and full payment. But it is impossible from the very nature of the case that any single person could be held responsible for the whole of the periods of delay. These periods are made up of a number of intervals of time, during each of which the bill is with a particular person and for which alone the individuals concerned are responsible. Hence the statement that the Accountant is responsible for the three months delay which took place in the payment of the bill in the case supposed, instead of four days occupied in checking by him, is simply unreasonable. This being so, the idea of the Examiner in speaking of 'inordinate and systematic delay in payment of bills' in relation to petitioner is not apparent. His object in saying so appears to be, to suggest that the delays referred were all due to petitioner, and to delay in checking. Among the 54 bills which constitute the basis of Examiner's remark, is a bill which stands for a delay of 25 months, and other bills which stand for delays of from 15 to 20 months, and his object is to suggest that these bills were delayed in checking for periods of 15, 20 and 25 months by petitioner, when the whole term of petitioner's service in the Nellore Division barely came up to 16 months. The paras which follow in Examiner's Office-note leave no doubt on this point. In para 4 the Examiner refers to a contractor named G. Venkataramayya, making a complaint that petitioner gave much trouble by delaying payment of bills. Now petitioner could delay contractors only by delaying the check of their bills, and the Examiner himself specially notes this in the next place, where he says that there is no doubt that 'the Divisional Accountant has 'many opportunities for posing as a man of great power in the opinion of ignorant contractors 'inasmuch as their bills are not passed for payment until after he has checked them.' Going on to paras 6 and 7 it will be seen that he continues the same idea. There can therefore be no doubt that what the Examiner means to suggest to Government by speaking of 'systematic 'and inordinate delay in the payment of bills,' is that the enquiry into the 54 cases of delay in the list of irregularities taken in connection with the employment of G. Ramakrishna Naidu and the complaint made by contractor G. Venkataramayya had made it plain that the petitioner had systematically been in the habit of delaying the check of contractors' bills. The Government Order on this note also leaves no doubt that this was how the expression had been understood by Government, for without it, there was nothing either in the list of irregularities or in the Office-note of the Examiner, to arouse grave suspicion in the mind of Government that petitioner has taken advantage of his position and trust reposed in him, to levy contributions from contractors. Now, if this is compared with what is said in the remarks of Examiner (on petitioner's explanation) in the list of irregularities regarding the 54 cases of delay, *i.e.*,

'Here again the Accountant shirks responsibility and passes it on to 'Sub-divisional Officers. If as he states the delays in payment were attributable either to the failure of the Sub-divisional Officers in passing bills on 'promptly for payment, or to the withholding of balances until work was 'fully remeasured, it was equally the duty of the Divisional Accountant to 'take steps to have payments accelerated; but there was nothing to show 'that he had taken any steps in the right direction. The cases in which 'payment was delayed are so numerous that they can only be attributed to 'gross neglect on the part of the Accountant; *a startling discovery will be made.*'

It will be found that while the Examiner says one thing in his remarks in the list, viz., that petitioner was neglectful of the business of spurring on Sub-divisional Officers to accelerate disposal of bills in their possession or depending on their action for speedy disposal, which even if proved had not the slightest tendency to put anybody's character into question, he represents in his Office-note to Government, an entirely different story, viz., that petitioner had betrayed the trust reposed in him by the Executive Engineer, which could afford the only basis for the grave suspicion that the Government have felt regarding petitioner's honesty. It has already been proved that delay in the payment of a bill would mean delay

due to any one out of a number of causes (as shown above), and that it is therefore impossible that any single person can be held responsible for the whole delay that takes place in the payment of a bill. Hence it is for Government to decide whether the Examiner has not made a bitter and sweeping report, thus traducing the character of your petitioner, and mislead the Government.

26. To the above misrepresentation the Examiner adds an item of corroborative evidence—to wit—a complaint said to have been made by a contractor, G. Venkataramayya, on behalf of himself and other contractors, that petitioner used to give much trouble by delaying payment of bills, capped by a statement that he did not represent this to the Executive Engineer during petitioner's time, because Ranga Row (petitioner) is a big man, and he could injure them. If Venkataramayya had preferred a complaint to the Examiner, petitioner should have been furnished with a copy of such complaint and allowed an opportunity to explain and refute it; this was not done, nor does this find a place in the list of irregularities that petitioner was directed to explain.

27. It is necessary to pay a little attention to this piece of corroborative evidence. The Examiner assumes that Venkataramayya's statement is representative, but considering the circumstances, a greater mistake, it is submitted, could not be made. In the ordinary affairs of life it is understood that generally a person speaks only for himself, and it is special delegation alone that entitles his utterances to a representative value. What authority Venkataramayya had to represent his brethren does not appear. In the absence of delegation however, circumstances may be such as to raise an implication, that a particular person has authority to speak on behalf of others besides himself. It would be interesting to observe how far such circumstances existed in the present case. A vast number of contractors there are in the Nellore Division, scattered over some thousands of square miles, and separated from each other by diversities of birth, position, rank and society and course of life. So far as petitioner could recollect, G. Venkataramayya was a cultivator on a small scale, living in a remote part of Rapur Taluq in the Gudur sub-division. Granting that a body of contractors so heterogenous in composition, and so little organised, might have a representative without special delegation, it is inconceivable that a man of Venkataramayya's position could be that representative. It is not every contractor who is called such that will be chosen by a meeting of contractors to represent them, nor is it every person that can be brought under the category of contractors, that can be presumed from circumstances to be the representative of his fellow-business men. Circumstances of the case throw a good deal of suspicion on the *bonâ fide* character of the so-called statement of G. Venkataramayya. It is surprising, a remote villager as he was, Venkataramayya, could have learnt without anybody telling him, the arrival of the Examiner, that he would listen to complaints against petitioner in course of his inspection, and mustered up courage (timorous as he was) to appear before the Examiner, when he (G. Venkataramayya) had not that courage to represent his grievances to the local Engineering authorities with whom he comes in contact so often, (his immediate superior the Gudur Sub-divisional Officer being a Native Assistant Engineer), even after three months petitioner had left the Division. It is for the Government to decide, whether the statement was not one that was cooked up by somebody and put into the mouth of Venkataramayya.

28. Apart from the above consideration it will be seen that Venkataramayya's statement, isolated as it was, is too general and vague. There is not the slightest reason to presume it to be representative. Only if it were declared that such general statements would be accepted as evidence of laches on the part of Accountants, in a short time there may not be a single Accountant in the Presidency over whom the cloud of suspicion will not be hovering.

29. There is absolutely no trace of any other complaint either made during petitioner's tenure of office of sixteen months, or synchronously with that of Venkataramayya, and it inevitably suggests that it is no more than a statement worthy of the misrepresentation to which it was a pendant.

30. There is a further item of corroborative evidence in para 5 of the Office-note :

'There is no doubt' says the Examiner, 'that a Divisional Accountant 'has many opportunities for posing as a man of great power in the opinion 'of ignorant contractors inasmuch as their bills are not passed for pay- 'ment until after he has checked them, and it is not difficult to see how such 'a position was strengthened for even a short period by the Accountant 'keeping the check of bills out of the hands of every member of office 'establishment and entrusting this business to a man who was either in his 'private pay, or depending on him for paid employment in the office.'

The Examiner some how assumes, that the check of bills was entrusted *exclusively* to Ramakrishna Naidu, but how he evolved his idea of exclusive check is not traceable. The petitioner told him on two occasions and at length that he was quite wrong in making the supposition. The suspicion of the Examiner is apparently based on the assumption that Ramakrishna was either in petitioner's pay or depending upon him for paid employment in the office during the months of December, January and February. What would have been more fair and satisfactory under the circumstances for the Examiner than to have searched the Register of bills for the three months in question, and ascertain how far the entries therein corroborated the suspicion derived from his assumption ; and why the Examiner should have rested content with vague suspicion and presumptions, when there were unimpeachable records in which an indisputable truth could have been found. Then as to the deposition of Ramakrishna himself the strongest suspicion arises as to whether it was not a statement made under tutelage. Not to speak of the extreme neediness of that person, and his consequent amenability to the slightest inducements either in the way of hope for the future, or fear for the present, and not to mention the invidious and awkward position he was placed in, confronted by an austere Examiner, with a threat, and encircled by a hostile audience, points which have been sufficiently noticed in the detailed explanation of the charge given in the Appendix A, it will be pertinent to notice here that the deposition itself will furnish evidence of its spuriousness from a moral point of view. The long statement of previous services with which Ramakrishna introduces his testimony against petitioner is entirely beside the question. He invariably mentions Executive Engineers in connection with his previous and after appointments. It is only when he made the false statement about his being in the pay of petitioner he is unable to dispense with hugging in the Accountant. It is obvious that there are certain conditions with which a statement must comply, before it can be used as evidence for or against anybody. It is necessary to know how the statement of Ramakrishna came to be in the form in which it exists. Apparently from the answers given by him to a number of questions addressed to him. Then a statement so free from inconvenient details and so entirely confined to the single point which the Examiner wishes to enforce can only have been the result of replies to a set of what are called 'leading questions' in law. From this, proceeds a further implication that the Examiner has failed to observe the procedure laid down in para 7 of rules printed with G. O. No. 2290, Public, dated 3rd December 1883, in a too violent desire to find confirmation for a preconceived view. The whole tenor of the deposition tends to strengthen this conclusion. Going to the latter half of the statement, it will be observed that Ramakrishna draws a fine distinction between 'checking bills and checking arithmetical accuracy of bills.' In petitioner's time it would appear he did the former, and did the latter in the time of the successor of petitioner. This distinction is made to appear in the deposition of Ramakrishna *not without reason*. To have described Ramakrishna's work in the time of the Accountant now in office in the same terms as those in which his work was described in petitioner's time, would have been to expose that person to the same series of damaging suppositions as those which had been made against petitioner. Herein is fresh proof, if need there be, of the spurious character of Ramakrishna's statement.

31. The measure of the injustice done to the petitioner by the Examiner in connection with this same Ramakrishna is not yet full. If he had been fairly disposed towards petitioner

he would certainly have communicated a copy of Ramakrishna's deposition to the petitioner, when calling him to explain his charges with reference to that person's employment. He did nothing of the kind. While out of the two charges he made, one was based on a thoroughly gratuitous statement. Enough has now been done to throw adequate light on the action of the Examiner in connection with Ramakrishna Naidu's case.

32. The Examiner has another proof still on his list, and it is this. It is not improbable 'that if Ranga Row had not been transfered elsewhere, no complaint would ever have been 'made against him.' The premises on which this opinion is apparently based, is that single statement of Venkataramayya about Ranga Row being a big man. It is clear that this opinion must share the same fate as the statement on which it is based.

33. It has already been noticed that the register referred to at the end of para 6 of Examiner's Office-note, has many points of resemblance with the register of bills kept by the petitioner at Nellore. It must be further observed that the Examiner proposed his register only after his inspection trip to Nellore Division, and that in connection with the affairs of a division which he inspected earlier, and in connection with which too he had to complain delay in the payment of bills. He had no such register to propose. It is probable that he looked into petitioner's register at Nellore, and if he had done so it is worthy of notice that he has made no reference to it anywhere. The register of bills kept by petitioner was a most important document in connection with the charge of having made delays in the payment of bills. It is hardly fair that Examiner should have left such a document altogether unnoticed.

34. Para 7 of the same Office-note affords a signal illustration 'making every allow- 'ance for the alleged heaviness of the work in the Office in 1891-92, though, I am on this point, 'I may remark, that the present Accountant has found no difficulty in bringing up arrears and 'keeping abreast of his work, I consider, that A. Ranga Row has signally failed in his duty.' To bring out all the injustice of this comparison, it is necessary to state a variety of circumstances. The three months that the present Accountant had worked in the Nellore Division Office at the date of the Examiner's inspection were ordinary months. The months previous to June commencing from March were the heaviest months in the year even from the point of view of accounts. But during these months and for four months previous to that period, the work had been immensely increased by reasons of there having been famine work to be attended to, in addition to ordinary work. The petitioner had encountered the heavy work of three months with an establishment depleted of extra clerks previously working in the office.

35. Bringing in these facts, which the Examiner has perhaps thought it prudent to omit, the comparison will be seen to be by no means unfavourable to petitioner. The present Accountant had no heavy famine work to deal with on his joining the office, because as he set foot in Nellore, the famine work was handed over entirely to the Famine Executive Engineer, with an Accountant on a salary of Rs. 100 per mensem, and with a separate establishment. On his entering into office he found that the worst part of the year was past, the brunt of the work in March and in the succeeding months, when all annual accounts and returns had to be rendered and voluminous work registers, &c., to be opened afresh for the year was over, on his joining the office he received a clean portfolio from the petitioner, confining one's attention to the transfer report which he signed. His subsequent statements to the Examiner about records being not up to date are totally inadmissible, inasmuch as any such short-comings must have been noticed by him in the transfer report. His administration was made still easier for him, as his calls for help were promptly answered, and not like petitioner's appeals, which, though made under much more disadvantages and urgent circumstances, could find only a response to the effect that he should make an experiment for 6 months without getting help. In addition to the famine clerk, the present Accountant had the help of one permanent clerk and two temporary clerks (for 6 months, though the latter are ostensibly for sorting records), for whose assistance petitioner had sought for in vain. In these circumstances it cannot be a matter for much surprise if the present Accountant had kept abreast of his work. It must

be specially noted, by the way, that the arrears in posting registers which the Examiner brings against the petitioner, relate to the aforesaid heavy months of Accounts and famine, and that the work abstracts and work registers prepared by the present Accountant are only a miniature of the abstracts and registers prepared in petitioner's time, because shortly after petitioner's departure, the old heavy and cumbrous forms of work-abstracts and registers were done away with, by dispensing with details up to certain limits, and simpler ones substituted in their stead.

36. But a doubt arises as to whether the Examiner's remark about the present Accountant is the result of any fair examination of his work. May was the last month of petitioner's tenure of office at Nellore. The Examiner test-audited the accounts of May, and how could that give him any information as to the accounts of the succeeding months up to August? During the four days that the Examiner remained at Nellore, he was engaged in the inspection of accounts of petitioner's time, and might have also found time to make a cursory examination of current business; but is this a satisfactory basis for passing an encomium on the present Accountant at the expense of petitioner!

37. There is besides, positive testimony under the hand of the Examiner himself, to which if due effect were given the praise given by him to petitioner's successor dwindles into air. A charge against the petitioner is, that he did not ask for certain contract agreements in connection with certain works. The remark he makes about this in his inspection report to Government is to the following effect: 'In the following instance the agreements could not be 'traced in the register and they were not forthcoming.' While the Examiner is quick enough to see that petitioner might be taken to task for not having called for them, he is quite oblivious of the twin-conclusion that if petitioner was responsible for calling for the agreements in his time, his successor on the same principle cannot be altogether absolved from responsibility for having done nothing for 3 months to bring up the agreements.

38. Again in para 22 the Examiner says:—'The agreements themselves were said 'to have been scattered among the records instead of being kept collectively. In consequence 'of this, time was unnecessarily wasted in comparing the charges on a bill with the agreement.' Bills, then according to this, were not paid with quite as much promptness in as petitioner's time by petitioner's successor, as the Examiner's remark about him would imply. Again in reference to Savings Bank pass-books which remained without alteration for 3 months in present Accountant's time, the Examiner's remarks in para 24 are as applicable to the present Accountant as to the petitioner, whatever the ultimate judgment as to one's culpability in the case may be so far as petitioner was concerned. With regard to the Examiner's remarks about the absence of check of workshop and store accounts as found by him at the time of his inspection, the Accountant now in office will be responsible. Then again the remarks in his para 74 of the non-verification, etc., of service books, will bear with as much, if not more, force against petitioner's successor as against petitioner (who was not allowed control over these books.) Yet the Examiner ignores all these and finds him a very satisfactory Accountant in comparison with petitioner.

39. In fact running through the whole gamut of charges against petitioner, it will be seen that the Examiner simply suppresses a whole side of the matter in order that petitioner's so-called delinquency might appear in larger characters. From the foregoing it will be seen that the Examiner appears to have followed a very peculiar method in praising the present Accountant. Wherever he found that he was likely to be held responsible, he got him entirely free by laying the whole blame on petitioner's shoulders. At this rate any Accountant can be made to appear a miracle of account qualities, in spite of the most glaring indications to the contrary.

40. With reference to the remark in the last para (8) it has only to be observed that, desirous as the Examiner was that everybody should know of petitioner's disgrace and punishment, he was never solicitous enough that petitioner should know what had befallen him.

41. Such is the character [illegible]s Office-note of the 15th October 1892, than which nothing has done petitioner more harm, or created more prejudice against him. But even after the manifold misrepresentations which have been chronicled above, the Examiner appears to have found some difficulty in inducing Government to punish the petitioner in the manner he desired.

42. Hence the Office-note [illegible]d 26th October 1892, No. $\frac{266}{A}$ from the Examiner which runs to the following effect:—

"In discussing the matter personally with E. W., Col. Pennycuick was strongly of "opinion that nothing short of removal from service would be sufficient punishment for this "Accountant. It was to avoid this [illegible] I unofficially expressed the opinion that reduction to "the 7th grade on Rs. 80 would meet the case."

"There is no doubt that A. P. [illegible]a Row while at Nellore traded on his past reputation "in getting the Executive Engineer [illegible] trust him implicitly in abusing that trust, and I consi- "der anything short of reduction to 6th grade on Rs. 100 would be subversive of discipline."

43. Col. Pennycuick knew nothing about petitioner, except what the Examiner has told him or represented to him. Hence the opinion said to have been arrived at by Col. Pennycuick is evidently the result of misrepresentations made to that officer by the Examiner.

44. Petitioner's reduction was therefore in a manner forced by the Examiner on the Government. Taking this in connection with all that has been said above, it will be seen by what a strong spirit the Examiner has been actuated against petitioner.

45. It only now remains to supplement the view above given of the transactions leading to petitioner's reduction, with one relating to those that ended in the removal of petitioner from public service. They will be seen to be marked by an arbitrariness of spirit and hastiness of determination from which the previous transactions, with all their shortcomings were to some extent free.

46. Reference has already been made to the transfer of petitioner from Kistna to Bengal-Assam Railway, in opposition to the express terms of the Government Order dated 5th November. The petitioner was relieved at Kistna on the 7th, and he came down to Madras during his joining time to make a representation to the Examiner against his transfer. Petitioner grown old in the service of Government has unfortunately rendered himself to several diseases—chiefly, diabetes, the disease of which he had a severe attack when in Bengal. Petitioner had young children whose rudiments of culture had been taught to them in South-Indian Vernaculars, and his transfer to Bengal would have rendered their further education difficult. Petitioner had a mother arrived at a time of life, when for the few days she had yet to live, she required all the care that a son could bestow on his parent, and to whom a transfer from the warm climate of Southern India to the extreme temperature of Bengal, would have proved fatal. Such were the motives that actuated petitioner in coming down to Madras to ask for a reconsideration of his transfer, and petitioner would respectfully put it to Government to say with reference to the circumstances of the particular case, he egotistically put his own private interests before the public, and shirked an ordinary incident attatched to the office he was holding. Petitioner could not find the Examiner at Madras, and his joining time was coming to an end, and it was in this extremity that he sent a telegram to the Accountant-General, asking him to reconsider the transfer.

47. This communication to the Accountant-General appears to have been viewed by the Examiner with the greatest displeasure. Petitioner had to return from Bengal on sick leave, and the Examiner appears to have been much put out for the ill-success of his plan for sending petitioner out of this Presidency.

48. In the early part of February 1893, petitioner asked for and obtained an interview with the Examiner, with the view solely of personally convincing him that he had con-

demned an innocent man. The Examiner turned the conversation into another channel, and asked him what he meant by sending up his telegram to the Accountant-General against his transfer to Bengal. After a little conversation on this topic, he abruptly concluded the interview with a threat to the effect, what petitioner would do if he is again transferred to Burmah or elsewhere.

49. He was as good, or rather better, than his word. A short time after, he sent a telegram to petitioner intimating his transfer to Ujjain-Bhopal Railway. At the same time, reviewing some papers in connection with a certain over-payment, on which Government had passed final orders, he made a recommendation for the dismissal of petitioner from service.

50. There are two more Office-notes of the Examiner to be dealt with, one relating to over-payment, and the other relating to the accusation of a contractor. The petitioner will now submit a few observations with reference to each, as these two charges have been fully and completely dealt with in Appendices C. and B. to this petition.

51. As to the case of over-payment (Office-note No. 41-A, dated 8th February 1893), it will be observed that a final order was passed by Government, holding petitioner responsible for the over-payment, and ordering the amount over-paid to be recovered from the petitioner. The order however was unfortunately passed without giving petitioner an opportunity to explain. The Examiner was pleased to think that the punishment awarded by Government was not adequate, and the Office-note above quoted contains the more serious view of the case, which he appears to have thought it necessary to take. It is noticeable that petitioner was given no opportunity to explain on this occasion also.

52. In order to make a great show against petitioner, the Examiner breaks up the case into *six* allegations. The first three are however identical and are unfounded, the 4th is the result of a misconception, the 5th is the result of the forgetting of a rule in the P. W. Code, the 6th is a big bull. The question is discussed at some length in Appendix C. to this petition, and it will there be seen that petitioner is not wrong in making these statements. The course adopted by the Examiner is somewhat dictatorial, for, with the exception of a single item, he thinks it unnecessary to enter into proof of the remaining five allegations. The whole stress of his remark with respect to the single point he discusses is altogether broken, if it be remembered that there is a rule in the Madras Code (Note to 1621-B) which authorises the payment of bills pending check under certain circumstances. The only question that can arise is whether, in the particular case, those circumstances existed, and the Examiner, does not enter into the question.

53. Item six of the allegations, it must be specially noticed, is a curious inversion of ordinary reasoning. The facts are:—The third bill was sent to the contractor with cheque, and he never returned it. The previous bills were sent to the Sub-Divisional Office. The letter of the Sub-Divisional Officer in question disappeared at about the time of the payment of the bill on the 31st March 1892, and did not turn again till the 12th May and then it was discovered by the work-abstract clerk. Add to this another fact that, during the last days of March, no one in the Accounts branch not excepting even the work-abstract clerk was spared from doing checking business. These are the facts that afford to the Examiner, the charge of having kept out of the office-records the Sub-Divisional Officer's letter. Properly speaking the facts would yield just the contrary conclusion. When by reason of the Contractor's laches, all trace of voucher of bill was lost, that was precisely the state of things which would enable a person to play the game of concealment successfully. Under such favourable conditions, it was simply inconceivable that a person who played such a game allowed the Sub-Divisional Officer's letter to be discovered in May, when there was yet no trace of either voucher or bill. But that the letter was discovered in May is simply cogent proof that there was really no game of concealment played, and to suppose that one was played would remain a pure piece of imagination. To suppose that the letter was given to the work abstract clerk in connection with the bill to which it was a covering Memorandum, that he mislaid it, and that he afterwards discovered, would be as natural and probable, and it is consistent with all the facts of the case.

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54. As to the other contention of the Examiner, viz., petitioner having paid the 2nd bill without proper scrutiny, and having failed, to detect the excess charge for sectioning, it will be found to be a perfect myth arising out of grave misapprehension or ignorance of Sub-Divisional Officer's letter No. 383, dated 30th May 1891, giving cover to this bill. This point was fully explained in Appendix C.

I have the honour to report that the sectioning work done by piece-worker K. Rangareddy, to rectify the work done by Ipur Narayana Reddy, Contractor of the Chintapatam Canal, special repairs amount to Rs. 207-6-8 which should be deducted from the amount due to Ipur Narayana Reddy, Final bill for Rs. 95-3-2 in favor of K. Ranga Reddy is herewith submitted.

55. In the Office-note of the Examiner there is a peculiar line of thought which it is hard to understand. In para 6, the Examiner is pleased to observe that he did not lay so much stress on this solitary instance as he admits of over-payment as on the general character of petitioner, as disclosed by the transactions leading up to petitioner's reduction. If he did not lay stress on this, the case against petitioner would be exactly where it was at the time of reduction. To say that stress was not laid in the case of over-payment, was to say that he did not see much reason for augmenting the punishment awarded to petitioner. But in the very next para he takes up this solitary instance, and paraphrases it into so many additional proofs of negligence, and caps it with the recommendation that petitioner should be dismissed from service.

56. There are some statements in the same para 6, which if petitioner cared anything for his own character he should not leave unnoticed. He accuses petitioner of giving false explanations in fact. The Examiner makes the remark against petitioner, but all that has been said above and in the Appendices, would go directly to shew that it would be far nearer the truth if the remark was inverted.

57. In para 7, he formulates the grounds on which he wishes that petitioner should be removed from the service. The ground is that 'he took advantage of his reputation to betray the trust reposed in him by his Executive Engineer.' What is the meaning of this? Was the Executive Engineer a child, and the petitioner his trustee? What indeed can this mean but that the Executive Engineer has failed in his duty as well as the petitioner, and that petitioner was to suffer punishment for the sins of both? 'He is an old and experienced Accountant' says the Examiner, and he might have added, that he served Government for over a quarter of a century honestly and faithfully, for anything that appeared from the record of petitioner's career. Granting that petitioner had committed faults is the fact, that petitioner served Government well and truly for 25 years, a reason for awarding him a greater punishment. Such however is not the view that the Government has been pleased to lay down.

'It would seem something as if previous good conduct was regarded as an aggravation of a man's offence as shewing concealment of his true character. It would in the opinion of the Governor-in-Council, apart from the question of evidence, work well for the service of the public if subordinates were able to feel that a good character and acts of good service would stand them in real stead when the conduct is exposed to question.'

'The admission however of evidence of previous bad character requires great caution. It was urged lately in a petition that if one fault is taken as evidence of another, the first punishment of a small fine expands into dismissal by a sort of natural growth. It is certainly uncommon for dismissing officers to support a weak case by reference to previous punishments for misconduct too slight for confidence that it received close attention.'

59. In para 8 the Examiner accuses petitioner of having denied his having sent a telegram to the Accountant-General against his transfer, when petitioner on the 17th January 1893 before the interview in question, had written a letter to the Examiner containing the following express statement:—

'But when I arrived at Madras, I found you were away on tour and 'being thrown into a dilemma as to what to do, I, in my earnestness, sent a 'telegram to the Accountant-General, praying for the cancelment of my 'transfer, but to no effect.'

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This letter is on record in the Examiner's Office, and his entry register will shew it. In face of this letter the Examiner says that petitioner denied having sent the telegram at the interview! God help the Examiner! What actually came under discussion at the interview was the actual terms of the telegram. The petitioner kept no copy of it, he having under circumstances of extreme urgency drafted it in the post office, and handed it over to the Telegraph Clerk. The Examiner asked the petitioner why he had sent a telegram representing that he had been transferred 'without consulting his personal convenience.' The petitioner said he was not quite sure that he had used the last words, and it was to convince petitioner of this that the Examiner called up the copy of the telegram. This is the basis of the lie that the Examiner has thought fit to be consistent with his dignity and veracity to palm off on the Government.

60. Passing to the other accusation, viz., petitioner having had improper dealings with a contractor based on the single calumny of Vengama Naidu, met with just in time by the Examiner, it is interesting to see whether, from the contents and wording of the petition and the time when it was presented, it does not show that it cannot be the *bond fide* production of Vengama Naidu, ignorant ryot as he was, unacquainted as he must have been with the English Language, much less the rules of P. W. Code, which he refers in his petition, indifferent and oblivious as he must have been to movements of the petitioner or the proceedings against him; and whether it is not apparent that the person really at the bottom of the petition is somebody else, who knew better than Vengama Naidu what the petitioner was doing, and what was done to him, and how to calculate the best time for presenting the petition to produce the greatest effect, indeed as it had with the Examiner who, even dispensing with the fundamental principle of ascertaining whether the petition was spurious or genuine, induced the Government, by exaggerating the matter as a case of borrowing money from a contractor, (*vide* his Office-note No. 9-A, dated 20-1-93) to pass orders to proceed against the petitioner. This being done, the Examiner called upon the petitioner in a Memo. dated 6th March 1893 to explain the matter without furnishing him with the copy of the petition. As usual this Memo. was followed by a reminder† threatening that if petitioner's explanation did not reach the Examiner within a week from the date of call, the case will be sent up to Government without explanation. Petitioner was on sick leave at the time, suffering from ill-health. An explanation was nevertheless furnished, of which the following is a short summary. (*Vide* petitioner's Explanation dated 16th March 1893 and Appendix B.)

* *No. 39-A dated 6th March 1893.*

Information having been received to the effect :—

(a) that between the months of March and June 1891, Accountant A. RANGA ROW had dealings with one Rajeswmi Vengama Naidu, who was at that time a Contractor in the Nellore Division, to which Division the said Accountant was then attached ;

(b) that in consequence of non-payment of the amount due, the Contractor abovenamed had to file a suit against the Accountant in 1892 ; and

(c) that this case was eventually compromised ;

Accountant A. RANGA ROW is requested to furnish *without delay* a full and complete explanation of his conduct in the matter.

† *No. 53-1, dated 10th March 1893.*

Accountant A. RANGA ROW is informed that unless a reply to this office letter No. 39-A, dated 6th March 1893, is received on or before the 14th Instant, that is to say within one week from the 7th Instant (the date on which that letter was received by him), the case will be submitted to Government without his explanation.

1. That he had no dealings of any kind with Vengama Naidu, nor did Vengama Naidu, do any contract work during his tenure of office in the Nellore Division.

2. That the suit was not brought by Vengama Naidu alone as was wrongly assumed by him, but in conjunction with others whose names appear in the plaint, and who were discomfitted in their efforts to annul the contract, and in their appeal to the Superintending Engineer to recover the amount of Rs. 300 they were fined by the Executive Engineer, for the non-performance of contract, consequent on the enforcement by petitioner of the terms of tender, to back out of which they could not get his help. The suit brought against petitioner is for nearly the same amount for which they were fined.

3. That the suit was not for anything really due, but in pursuance of a conspiracy with petitioner's official enemies, who descended to the vilest of stratagems

to accomplish petitioner's ruin, and who did not even scruple to send false and malicious, anonymous and pseudonymous petitions, which on enquiry by Executive Engineer were unfounded, and reported as such to Superintending Engineer, and also resulted in a warning being issued to office members. *Vide* paras 84 and 86 *infra*.

4. That on the institution of suit a written statement was promptly put in, repudiating the claim *in toto*, and that the plaintiffs did not venture to go one step further beyond the institution of suit, conscious as they must have been of the utter baselessness of it.

5. That the case was withdrawn by the plaintiffs under Section 373 of the Civil Procedure Code on the withdrawal application presented by the plaintiffs and that the statement in the petition about a Razinamah (compromise) having been filed by both the parties is contradicted by the statement of District Judge, and it is a deliberate falsehood of a most glaring character.

61. The Examiner, however, attempted to make capital out of a bare accusation, that petitioner had dealings with a contractor and the whole argument of probability elaborated by the Examiner against the petitioner is based on a grave misapprehension, if not ignorance of the rules of Civil Procedure, and the refutation of each of the points advanced by the Examiner has rendered an equally lengthy explanation necessary on the part of the petitioner in furnishing information on all rudimentary points, and making matters clear which he endeavoured to shrowd in obscurity.—*Vide* Appendix B.

62. Another illustration of Examiner's method of making charges will not here be out of place. In para 30 of his Office-note No. 102-A, dated 17th March 1893, he points out that one item in the charge sheet out of 26, viz., delay in payment of 54 bills represents 54 separate acts of negligence on the part of petitioner. At this rate applying the multiplication table to the slight errors normally incident, it might be easily and conclusively demonstrated that not one Accountant who has ever yet lived is worthy to hold his office.

63. There is more evidence of Examiner's injustice in the same para of his Office-note. Having done nothing to prove petitioner's complicity with contractors, he refers to a quotation from Mr. O'Connell's letter dated so far back as 20th November 1892, containing a random statement to the effect of his having subsequently learnt that petitioner was in the habit of bundling up papers, etc., without putting forward any proof in substantiation of the same.

64. It must be remembered that Mr. O'Connell is the same person who certified on various occasions as to the zealous, honest, and thorough manner in which petitioner has done his work at Nellore. The last of these occasions was on the very eve of his quitting the Nellore Division, and in it Mr. O'Connell strongly recommended petitioner for promotion to the third grade. It now remains to be judged if Mr. O'Connell is to be allowed to hurl from an opinion he had deliberately expressed throughout regarding petitioner.

65. Shortly after Mr. O'Connell made the recommendation above referred to he left the Nellore Division to take charge of the [illegible] and with the exception of a few days in July 1892, he did not return to the Division till December 1892. The main ground of Examiner from Mr. O'Connell's letter of [illegible] in payment of bills submitted immediately on his return [illegible] Government.

66. Mr. O'Connell, when he was put upon his mettle, [illegible] what the delays in the payment of the bills mentioned by the Examiner were [illegible] (which nobody appears to have thought necessary) [illegible] Officer as the Examiner would not have made a [illegible] more in checking, having been there not [illegible]

already charged petitioner with having betrayed the trust and confidence reposed in him by the Executive Engineer, he perhaps thought that there would not be much harm done by adding a little more weight of his own to a person, already too heavily loaded for anybody to expect him to see the surface again, and whom the Examiner had already determined to bring to perdition. By following this course, he was sure of the powerful support of the Examiner.

67. Neither the Examiner nor the Executive Engineer seems to have thought of a twin question whether Mr. O'Connell, who had been in the Nellore Division for several years, could thus be exonerated from abdicating his duties by saying that he put faith in an Accountant, who was new to the Division, and with whom he had hardly worked for a year.

68. From the above it is evident that the fact of the Examiner having thought fit to put such a statement in his Office-note, without requiring the slightest substantiation, can be interpreted as nothing else but as another instance of his desire to condemn petitioner at all events.

69. The above representations will not be complete without a brief statement of how petitioner had worked at Nellore. It has always struck petitioner with amazement, that one of the hardest worked periods in petitioner's official life, and one so full of effort to check fraud and protect the interests of Government, should have been represented to Government as one during which he had betrayed the trust and confidence of the Executive Engineer.

70. The petitioner joined the Nellore office on the 20th January 1891. The first look he had into the affairs of the office showed that it was utterly disorganised. Nobody could know whether clerks attended or not, because there was no attendance register; when papers were received could not be known, because there was no date stamp. It was impossible to say how much casual leave the clerks availed themselves of, because there was no casual leave register. Nothing to watch the prompt disposal of contractors' bills, etc., because there was no register to shew the dates on which these bills were received and disposed of. There is no record to shew when documents such as Audit Notes, Disallowance Lists, O. I. Statements, etc., were received and disposed of. Lastly there was nothing in the nature of a routine order book, without which it is vain to expect the work of the office to be carried on a principle, and according to a system. The petitioner has reported all these matters in his transfer report on taking charge of the Division, and a reference to that report will convince the Government of the truth of petitioner's assertions.

71. The petitioner supplied these deficiencies at once. But when he went a little deeper into the work of the office, irregularities of a much graver kind came to notice. He had hardly been four days in the Division before he came across numerous bills full of irregularities, such as those noticed in the letter put up with Enclosure to Appendix A, which were a standing grievance during the whole time that petitioner was in the Nellore Division. To meet them he had to take special measures with the approval of Executive Engineer as reported in the letter referred to above.

72. In connection with every bill that was received in the office, he instituted a standard form in which information was to be given regarding a number of points, as to which the bills were generally found defective. There is perhaps not a single bill disposed of by petitioner which did not require this detailed scrutiny, and the pencil notes contained in the vast majority of contractors' certificates relating to petitioner's time in the Nellore Office, will prove how unceasingly and how untiringly petitioner had watched over the interests of Government in this direction.

73. Going deeper into the work of the office it was the misfortune of petitioner to find that almost every branch of business was rotten. Tenders for works let out on contract have been nominally invited, and notices for sales of produce had practically not been issued in sufficient time to admit of due publicity to the people in the vicinity, so as to raise a proper competition. These defects and irregularities were brought to the notice of Executive

Engineer, who, on being perfectly convinced as to the irregular manner in which this business was conducted, transferred the same from the Head Clerk to the Account branch to be properly attended to under the supervision of petitioner.

74. The petitioner at once took necessary measures, and put the tender system rigorously in force. The tender register opened by the petitioner (and now in the Nellore Office) will show the great amount of profit that resulted from his measures to Government. There were the greatest opportunities for corruption and malpractices under a system, under which contracts could be got for a nominal centage reduction, but under the system now introduced, corruption was altogether starved. The storekeeper wanted a number of articles for supply to Workshop, but some how the practice had come into vogue of obtaining what was wanted, through the same agency for years. So also the Workshop Superintendent, for the timber required for the use of Workshops. It is easy to see that such a monopoly of supply must have told seriously on the pockets of Government. Petitioner introduced tender system to these purchases also, and the prices at which timber could be obtained went down from Rs. 2-4 to about Re. 1-12 even less a cubic foot, and a change was also effected in the prices of other articles. Abuses had also existed with respect to the system of cartage of articles from the Workshops to places where they were wanted, and in the cartage of fuel from Canal banks to Workshop which was arranged for by the Workshop Superintendent. In this case also, the work of transmission was given to a particular set of men. The petitioner did away with this, and gave opportunities to everybody whom it may concern to make proposals, and the rates fell down. Enquiry brought out another surprising intelligence, namely, that the cartloads of Workshop were much less, compared with what a full cart-load would be, and the result was that articles said to have been despatched by the Workshop on three carts were actually conveyed on two, and yet the hire for three cart-loads was fully paid. This was also put a stop to.

75. Petitioner paid attention to another matter of the greatest importance. Fuel for the Workshop and for lime manufacture was obtained from the trees on canal banks and from Government plantations. Previous to petitioner's arrival, the system under which this was done was most peculiar. The Workshop Superintendent expressed a wish, or only sent word to the delta authorities, that he wanted wood, without sending an indent specifying the quantity of wood required, and the delta authorities permitted the wood required to be cut without, as they stated, knowing the quantity of wood cut and taken away. To cap this, the delta authorities kept no account, while the Workshop Superintendent kept an account, of what is said to have been received by him. But this was subjected to no check whatever. The result of this system may be conceived. If the delta authorities kept no account, and never made a note or ascertained the quantity of wood thus cut and removed from the canal banks, there was not the slightest guarantee that a vast mass of wood might not be cut, and only a portion of it reach the Workshop. On the other hand, the account kept by the Workshop Superintendent was good for nothing. He was not informed of the wood that was sent to him by the delta authorities, and it was open to him to make what entries he pleased in his account as to what he received. This system had been going on for years, and a wide field for plunder was left open, resulting in a considerable loss to Government (firewood being dear at Nellore.) Till petitioner set foot in Nellore, no measure appears to have been taken to check this; petitioner introduced a rigorous system of indent (bearing the counter-signature of the Executive Engineer), invoices with the despatch of wood by delta authorities, and a corresponding machinery of check on all points connected with the matter. The Government has only to send down a proper person to Nellore to make enquiries about this, to satisfy itself as to the truth of what petitioner had said.

76. Petitioner also did another thing with respect to fuel, which had the effect of augmenting the Government revenue. In charging the fuel to the particular work or operation for which it was required, only the cost of felling and carting was charged, but it never appears to have suggested itself to anybody that, besides the above, wood might in itself bear a price, for which seigniorage is due to Government. This was brought into force by petitioner.

77. Another matter also of the greatest importance, the petitioner paid attention to. Some of the sources from which revenue is derivable to Government were long neglected, and with respect to which he could obtain no information from records in the office. Petitioner made enquiries into the matter, and with great difficulty obtained the necessary information. But before he could make the necessary compilation of the information he had gathered, and put the matter on a satisfactory basis, he was transferred from Nellore.

78. Petitioner left very few matters unnoticed, from which there was a possibility of loss to Government. In para 67 of his inspection notes, the Examiner refers to the percentage of 33⅓ p. c. written off continously for a number of years on account of wastage in cutting timber. He then points to some considerations to shew whether this percentage was actual. Petitioner has observed the same phenomenon, and the same considerations had suggested themselves to him. He went further and introduced a saw-pit account, to ascertain correct data for estimating the actual wastage. This account was in the Nellore Office when the Examiner went to Nellore. But it was kept back, or he did not care to notice it. The petitioner brought it to the Examiner's notice in his explanations, but he did not care to send for and look into it.

79. In addition to the above measures to protect the Government revenue which are all that petitioner could remember, petitioner instituted a number of reforms for the proper organisation of the office, already stated. *Vide* para *supra* 70. Besides those already noted, he begs here to refer to the capital account of the Workshop which he formed for the first time. After taking a full valuation of block, machinery, special tools, etc., he formed the account and made provision for its continuance in subsequent years. He found that the Workshop Superintendent and the Storekeeper were allowed to do their work in complete absence of check, and he issued detailed memorandum of instructions providing for a regular way in which they were to work and for securing complete check of their business. The charges of the Examiner under these heads are simply unfounded.

80. Petitioner would also beg leave to mention the vast quantity of special work that he did at Nellore. On entering the Nellore Office, he found arrears in completion reports to the extent of over two hundred, and it fell to him to do all these reports and send them to Government. This can be verified on reference to Transfer Report sent by petitioner when he took charge of Nellore Office.

81. He sent up in addition, the completion report of the Pennar Anicut system on completion of the delta estimate. This work required the overhawling of the reports and accounts for over 20 years.

82. He achieved also another peice of heavy business. After overhawling the accounts and reports for 9 years of the Sangam Anicut Project, he worked out the available balances of that system, without an idea as to which, the Government had refused to sanction further estimates for that project.

83. Lastly he would refer to the famine work he did from September 1891 to May 1892, with an impoverished establishment. This was the work which it was found necessary to hand over to a special Accountant with a seperate establishment in June, immediately after the petitioner had left the Division.

84. Such was the actual manner in which petitioner worked at Nellore. Mr. O'Connell, the Executive Engineer who has now thought fit to send up a trumpery report against petitioner, knows all that petitioner has said above, and it is not for nothing that in making his report to the Superintending Engineer dated 27th July 1891 above referred to, he inserted the following sentence therein. **The Accountant since his arrival here, 'has introduced several reforms in the accounts, all calculated to check 'frauds, and I have little doubt that this is at the bottom of the petitions 'against him.'**

85. There is reason to believe that it was the very uprightness of petitioner, that was the cause of the unpleasant predicament in which petitioner has now been placed. The following brief account of the relation between petitioner and the clerks at the Nellore Office will serve to shew by what sort of men the Examiner has been misled. A state of things such as petitioner has described to exist in the Nellore Division on the date of his arrival, cannot have been without its demoralizing effects on the office establishment. Reforms such as the petitioner instituted must have been distasteful to men accustomed to a less rigorous mode of administration of affairs, and could not have been carried out without creating bitter animosity on the part of those affected by them against petitioner. That this but too surely happened was proved to petitioner within a short interval of petitioner's taking charge of the Nellore Division.

86. Petitioner had not been more than four months in the Nellore Division before anonymous petitions began to pour in against him. Enquiries made at the time very fully proved that the accusations were groundless, that they were merely the attempts made to injure petitioner by persons who had been deprived of their chances of making unlawful gain by the reforms introduced by petitioner. That this was so, was reported by Mr. O' Connell, the Executive Engineer, in his letter to the Superintending Engineer referred to—*vide* para *supra* 84. The Executive Engineer also put up a notice to the following effect in the office dated 27-7-1891 :

'Several anonymous petitions against the Divisional Accountant to 'the Chief Engineer, to the Superintending Engineer and to the undersigned 'have been received. All these petitions have been enquired into and the 'accusations made in them have been found groundless. It seems evident 'to the undersigned from the contents of the petitions that the anonymous 'writer is a member of the Divisional Office. If he has any grounds for the 'accusation he has made, he is desired to come forward and make them 'boldly himself stating and proving his accusations. If any more such 'anonymous petitions are received, every endeavour will be made to find 'the writer and he will be dealt with according to his deserts.'

87. The clerks in the office had been in the office for some years, and petitioner was a new man and before the Executive Engineer would believe that the latter was innocent and the former were at fault, he made enquiries in all directions. He had private interviews with the contractors. He made private enquiries of the Sub-Divisional Officers as to whether there appeared to be any ground for the accusations against petitioner, such trouble had Mr. O'Connell taken to be convinced that petitioner was innocent. It looks strange for Mr. O'Connell that he should have lent himself to accuse so *facilely* a person of whose innocence he had convinced himself by such exhaustive and searching enquiries.

88. However this may be, to return to the clerk mentioned in the notice, there was good reason to believe that he was the Head Clerk. By reason of the grievous irregularities practiced with respect to the issue of tenders, that business had been taken away from the Head Clerk and made over to the Accounts branch. That such irregularities were allowed to occur, was not without its bearing on the conduct of the clerk or clerks who had allowed them so to occur. There was reason to suppose that under the system initiated by such irregularities, the contractors were mostly proteges of the clerks in the office, that the clerks themselves were not unfrequently interested in the contracts, ostensibly given to outsiders. When petitioner gave effect to the rules about tender, and tenders about works were broadly published and effective competition was opened, it happened that the contracts passed away from the hands of those who had been wont to take them previously, and went to strangers altogether. This could not but be a grievance to those who had profited under the previous system of giving work to a close and packed set of contractors, to a great extent dependent on office members. That the Head Clerk was one of such persons there was good reason to believe, and an event happened that confirmed the suspicion. A person named Vengama Naidu,

(jointly with others) tendered for the Giddalur tank contract. His tender and deposit money were accepted. But on after-thought Vengama Naidu appeared to have found, that he entered into a highly unprofitable bargain. Seeing no means of backing out of the contract and recovering the sum of Rs. 300 he had deposited, he sent a pseudonymous petition to the Superintending Engineer, accusing petitioner of having forged his name to the tender standing in his name. In the inquiry made, Vengama Naidu himself admitted the falsity of the accusations, and the accusations were dismissed. Orders were then issued to call upon Vengama Naidu to fulfil his contract. When the necessary notice was issued to contractors to pay the balance of their security deposit and start the work at once, strange to say that the Head Clerk had endeavoured to evade its service. Suspicion arose and his conduct with respect to the notice and generally with respect to other transactions connected with contractors not being found to be satisfactory, he was ordered to be transferred from Nellore to Kistna Western at his own expense. This happened, if petitioner remembers aright, in November 1891. In the mean time the notice was issued to Vengama Naidu, and he having expressed his inability to fulfill his contract, his deposit money of Rs. 300 was in accordance with the terms of the agreement credited to Government.

89. The conduct of the Head Clerk raised a good deal of suspicion whether he had not a share in the contract which had ended so disastrously. It appeared evident that he had a hand in the writing of the pseudonymous petition above referred to. His conduct with respect to the issue of notice showed that he had more interest in the notice not being issued than as a stranger to the contract he might be expected to have manifested. Finally the same Head Clerk while on leave had come to Nellore a few days previous to the institution of the false suit by the same Vengama Naidu, which has formed the subject of the so-called important charge against petitioner.

90. This Head Clerk was succeeded by another, the very reason for whose coming into the Nellore Division was a bad recommendation for him. He had been transferred from Kistna Western to Nellore at his own cost for misconduct at the former. His antecedents were by no means respectable. He was first employed in the Guntur Municipality, but being convicted of bribery, and this conviction being confirmed in appeal, he was dismissed. He then entered into the service of the Canal Company at a time when it was still a private firm. On the transfer of the affairs of the Company to Government, the establishment entertained by the Company was taken over also. This was how Latchman Doss, the Head Clerk in question came into public service after having been convicted when employed in the Municipality for a criminal offence. Having rendered himself obnoxious to the Collector at Kurnool when employed in the Kurnool Division, by sending petitions against that officer, Lutchman Doss, was transferred on Collector's representations to Government, to Kistna Western. Finally he was transferred from Kistna Western to Nellore at his own cost for misconduct.

91. Such was the man who came to occupy the place of Head Clerk in December 1891. Petitioner soon found out that it was difficult to pull on well with him. After the new Head Clerk had come, petitioner found that day after day persons unconnected with the office came there to wait upon the Head Clerk, to obtain office information which concerned their interests with regard to water and other disputes which were numerous in Nellore. The petitioner could not but interpose opposition to so objectionable a practice, but in spite of personal requests and representations on petitioner's part, he found the Head Clerk incorrigible. He had, to carry the matter to the notice of Mr. O'Connell, the Executive Engineer, who issued an office-order forbidding the entrance of strangers into office except on business, and ordered the closure of the back gate of the office which had afforded ingress to outsiders. Petitioner had the misfortune to be obliged to put an end also to another objectionable practice which was however a favourite one with the Head Clerk and other members of the office establishment, namely, the habit of carrying office papers home. There are obvious reasons for interdicting such a practice. But it appears to have caused a good deal of heart-burning among the persons concerned.

92. It may perhaps be now plain to Government how the case against petitioner has arisen when the Examiner went to inspect Nellore, the Executive Engineer in charge was new to the division, the Accountant in charge new to all divisional work and barely three months in the division. He allowed the work to fall into arrears and disorder and apparently misrepresented matters to the Examiner to exonerate himself from the blame.

93. **Summary**—To sum up the foregoing, it may be stated that a reference to Appendices that accompany the petition will show how incredibly baseless and flimsy are the charges on which petitioner has been reduced and dismissed. When in the first explanation petitioner submitted, he made reference to the manner in which he had worked at Nellore, the Examiner took umbrage at this, and threatened petitioner with his displeasure, if he introduced any such references in his explanation into the list of irregularities. He transferred petitioner to Bengal without any apparent reason, and transferred him again to Ujjain-Bhopal Railway similarly while on sick leave. The transactions connected with these transfers throw a good deal of suspicion on the rectitude of the procedure adopted.

94. Finding the materials collected at the time of inspection insufficient, the Examiner proceeded to break and multiply charges at a rate at which a peccadillo might be represented as a delinquency of the first magnitude. He was not pleased to state the evidence for his charges, for the information either of the petitioner or Government. Nor did he concern himself much to see that the charges were definite, and meant something. When petitioner submitted explanations, he proceeded to dispose of the statements and references to records made in them in a manner utterly repugnant to all fair procedure. There is the strongest evidence to show that both his charges and his refutations were based on the slender amount of hearsay information.

95. Nor was this all the injustice. In several cases, he wrote his remarks apparently without reading the explanation, and in others putting an incredibly unfair interpretation on petitioner's words. Where the charges failed in raising a gravity of offence, he made them up by drawing preposterous conclusions from slender foundations.

96. Of the three great items of offence contained in his list of irregularities, that relating to the want of check of Workshop and Store Accounts was unfounded in the highest degree. That relating to the employment of Ramakristna Naidu is partly based on a deposition, which is worse than hearsay, and is not free from the suspicion of having been concocted and drawn out under the influence of threats and inducements, while as to the other part it is based on the erroneous impression that the Examiner, is laboring under, *viz.*, entrusting check of bills exclusively to Ramakristna Naidu. Lastly, with respect to the charge of delays in payment of bills, it has been clearly shown that the Examiner has committed a tremendous breach of faith with regard to it. The worst part of the matter is that nobody yet appears to know what the delays in the payment of bills are really due to.

97. Not satisfied with this, the Examiner appears to have put pressure on Government to obtain petitioner's reduction. The manner in which he did this cannot be said to be fair and open. He did not venture to say in his Office-note that petitioner had committed any breach of trust, but having obviously through misrepresentations obtained an opinion from Colonel Pennycuick, who could know nothing about petitioner except what the Examiner has told him or represented to him, that petitioner should be dismissed, he contrived under an appearance of fairness and justice to recommend his reduction. This appearance of fairness put on by him is apparently another link in the chain of means by which he made Government pass sentence on an innocent person.

98. The Examiner more than once tried to send petitioner out of the Presidency. The Examiner who had recommended that petitioner's disgrace should be brunted far and wide would not consent to furnish him with a copy of the order of reduction passed upon him, and petitioner had eventually to obtain that favour from Government. When his attempts failed

to transfer away petitioner, he took measures to obtain the dismissal of a person, of whom he had no other means of ridding himself. In a certain over-payment case, in which, to petitioner's misfortune, he was given no opportunity to explain, final orders of Government had been passed to the effect that petitioner was responsible for the over-payment, and that its amount should be recovered from him. Government itself has often laid it down that in no case should any of its servants be punished without an opportunity being given for explanation. But petitioner is the servant of Government, and when it seemed right to it that its servant should be punished without a hearing, it is petitioner's duty to submit. And yet if an opportunity had been given to petitioner to explain his share in the matter, petitioner should have put Government in possession of facts and considerations which would have conclusively showed that he was entirely free from blame in the matter, and that, far from the facts of the case disclosing any traces of negligence on petitioner's part, they would signally prove that petitioner had bestowed an amount of scrutiny and criticism on the case, which considered in connection with all the difficulties of the situation, would redundantly go to the credit of petitioner. Government would have seen that the excess charges which were found to be in the previous bills could hardly have been discovered but for the incessant and untiring watchfulness that petitioner exercised over the case. Government would have seen that there was nothing whatever in the fact that the bill was paid pending check on the night of the 31st March, because according to the rules of the Code itself such a course was perfectly legitimate in the case of ordinary bills in certain circumstances, and such circumstances existed in perfection in regard to the bill in question. The over-payment arose owing to the bill being of a special character and owing to no warning of its special nature having been given to the Divisional Office by those whose duty it was to have done so, while the circumstances of the Division on the 31st March and the few previous days placed out of the question the ascertainment of the special character of the bill by actual check. Government would have known that though a sum had been over-paid, there would in all probability have been no difficulty in recovering it except for the determined refusal of the Sub-Divisional Officer to take energetic steps in the matter, the moment he was advised of the over-payment. This Sub-Divisional Officer was the same person, to whom the over-payment itself was due, whose continued laches and irregularities in respect to the matter, it had cost petitioner any amount of trouble to detect. He was also the same person to whose failure of duty in having sent up the revised bill after a delay which considered with reference to the circumstances of the case was preposterous, in having sent up a revised bill, which studied in connection with his whole conduct in the case, appeared to have been sent more by way of yielding a nominal compliance with an unpleasant order which smelt too much of a knowledge of his delinquincies and looked too much like a bait to extract a confession from him of having charged too much, than as a loyal reply to requisition from a superior officer, worked out and framed with that intelligence and care which is inseparable from loyalty. If in spite of all these circumstances the opinion could have been aimed at, that petitioner had gone wrong some where, yet if petitioner had been given an opportunity to explain, it is exceedingly doubtful whether Government having reference to all the circumstances of the case would have thought that petitioner had committed a fault which deserved no less a punishment than the mulcting of a fine from petitioner equivalent in amount to the sum over-paid. As it was, the case was a complicated one, and the facts do not appear to have been placed fairly before Government. Deficient as must have been the premises on which the Government order proceeded, those premises, at the utmost stretch could not have yielded anything more than that presumptive neglect which attaches to every case of over-payment, while cases of over-payment however much to be deprecated, cannot but sometimes occur under a system of accounts and disbursements so vast, and so complicated. In these circumstances, the punishment inflicted by the Government on the petitioner reached the very acme of severity, and it could scarcely have been thought possible that from the same facts further liabilities could have been evolved and of a gravity to require the dismissal of a person who had served the Government diligently and honestly for over a quarter of a century.

99. It was reserved for the Examiner to achieve this well-nigh impossible task. He re-opened a case on which final orders had been passed, and laid against the petitioner a bill of six charges purporting to be based on the facts of the case. His very charges showed how little he cared to understand either the meaning of his charges or the facts of the case he was descanting upon. Three of the charges were identical. The third involved the most serious misunderstanding of a vital fact, namely, whether there was any condition with the piece-worker that the cost should be limited to a certain sum. The fourth is based on the same misunderstanding and an interpretation of Public Works rules and practice, which, if it were allowed to have general effect, would lead to the most disastrous results. The fifth charge, on which was spent by the Examiner the greatest part of his proof and force of argument, is as it stands no charge at all. The sixth appears more as a stop gap in the list of six, than as a charge based on any pretence of proof and presumption. All this he did without giving petitioner an opportunity to explain. On these charges taken in connection with his schedule of 26, he arrived at the final conclusion that petitioner was an old and experienced Accountant to betray the trust reposed in him by the Executive Engineer, and he recommended thereon that petitioner should be dismissed. Not to notice the inaccuracy of thought implied in the attempt made to consolidate facts which occurred under one Executive Engineer with those which occurred under another, to arrive at the conclusion that petitioner betrayed the trust reposed in him by some single Executive Engineer, the Examiner's reason for dismissing petitioner in plain language amounted to, that Executive Engineer and petitioner were both guilty of irregularities, that it was right and proper that petitioner should suffer for the sins of both, that it was only a greater reason for such suffering that petitioner was an old and experienced Accountant who had served Government well and truly for 26 years.

100. Not satisfied with these measures for procuring petitioner's removal from service, the Examiner stooped to the business of falsely accusing petitioner of a lie, that petitioner denied having sent a telegram concerning his transfer to the Accountant General; and attempted to make capital out of a bare accusation, that petitioner had dealings with a contractor.

101. In connection with the last accusation he again made a recommendation for the dismissal of petitioner. He endeavoured by the most preposterous reasoning to show, what as a fact and on the records it was impossible to prove, that petitioner had had dealings with a contractor. To add weight to the conclusions he had arrived at against petitioner, he tried by the most unfair means to squeeze out additional evidence from facts which had already been drained empty of their contents. Moreover he attempted to use against the petitioner a most indefinite piece of information sent by Mr. O'Connell, the Executive Engineer, which in the circumstances of the case it was totally opposed to all fair rules of procedure to accept. He concluded his endeavours with a second reference to the over-payment case with speculation founded upon it, which, if generally allowed to prevail, would suffice to soon make criminals of the greatest part of the human race.

102. The two allegations on which petitioner's reduction and eventual dismissal were ordered, are

1. Betrayal of trust.

2. Frequent specific failures of work.

103. Petitioner hopes he has proved to the entire satisfaction of Government that the grounds on which the charge of betrayal of trust was based by the Examiner are entirely fallacious. *Vide* paras, *supra* 25-30 and 53-58 and that his conduct is not in the least blameworthy. As for the second ground, namely, that frequent specific failures of work have occurred on petitioner's part, the Government will be pleased to observe that the use of the word 'frequent' in Section 59 Chapter IV of the P.W. Code appears to imply that it refers only to cases where failures having been noted, and warning having been given on several occasions, failures continued to occur. That this is so, appears to be plain from the first part of Section 59. 'In no case should a person be dismissed on the plea of inefficiency simply

because he is not so able as his superior officer thinks he ought to be.' Petitioner was reduced on the ground of having neglected his duty, on an unfounded report made for the first time in all his service ranging over a quarter of a century (during which period there was never a single complaint against him) and was dismissed on the ground of specific failures of work before he could have any opportunity to know wherein he had neglected his duty, because the order of reduction was not received by him till after he has been dismissed. Even then, petitioner had to obtain that favor from the Government on a special application, having failed in his repeated endeavours to get it from the Examiner. On the other hand, the Government will be pleased to observe that the service rendered by petitioner at Nellore, will show on examination how honest and mindful of public interests he had been and that even after going from Nellore the same good report has accompanied him, *vide* Endorsement of the Superintending Engineer, II Circle, in forwarding a letter from petitioner for the disposal of the Chief Engineer, which runs thus: **"I must note that I have never come across a man who had been (according to his printed testimonials) so uniformly well reported on as A. Ranga Row and I know as a matter of fact that the two Executive Engineers, (Messrs. Ussher and Jopp,) under whom he worked in the Eastern Division, Kistna District, after he was transferred from Nellore, considered he worked very satisfactorily and kept the office establishment in good order."**

104. The petitioner would also beg to call to the mind of Government some of the rules that have been laid down by Government itself regarding the punishment of its servants. 'Native subordinates are not to be dismissed *merely* in consequence of unfavourable opinions 'entertained towards them by their superiors, or for slight reasons, but *on proof* only of '*tangible delinquency* in such matters as fraud and dishonesty, continued and wilful negligence, and all offences involving moral disgrace.

'The possibility of men being removed from the public service on mere suspicion 'suggests the difficult question of the moral liability of Government in such cases to make 'compassionate allowances. It has been decided and the Governor in Council thinks rightly 'that the admission of such liability would work mischief to the public service in its general 'effects. *But if a man has earned or nearly earned his pension, his would not be a proper case 'for removal on suspicion. He would necessarily be an old servant of Government who would 'have reached a time of life when it would be most improbable that he could turn to any other 'occupation for his livelihood. The sudden beggary of a man whose working days are drawing 'to a close is as serious an exercise of power as the penal sentence of a Court of Justice and 'should not be inflicted on haphazard principles.'*

105. Your Excellency-in-Council will be pleased to observe that petitioner has been reduced and dismissed on the merest suspicion, wholly groundless, in consequence of an unfavourable opinion entertained by the Examiner, who proceeded against petitioner with a foregone conclusion from the beginning, as made plain in the foregoing paragraphs.

In conclusion petitioner most earnestly solicits the consideration of Government to the following circumstances :—

1. That he has served Government for more than a quarter of a century.

2. That the long record of certificates which is an enclosure to this petition will shew how satisfactorily he has worked for Government.

3. That the services he rendered at Nellore will shew on examination how honest and mindful of public interests he had been.

4. That even after going from Nellore, the same good report has accompanied, that Messrs. Martin, Jopp, and Ussher, are unanimous in declaring how well he had worked at Kistna.

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5. That it has been the peculiar good fortune of petitioner to have been the instrument of detecting numerous frauds in Godaveri, prior to his transfer to Nellore.

106. That Government will see that the punishment inflicted upon him has been very unjust, nay, cruel.

1. He has been deprived of his promotion which had been overdue to him for years.

2. He has been reduced and eventually dismissed.

3. He has been put to all the sufferings to which a poor man with a large family is exposed when a source of livelihood, on which he had depended, is suddenly taken away from him.

107. In view of the fact that the case against petitioner is perfectly unjust, the petitioner submits.

(1) That he may be restored, and to the grade from which he was reduced with all arrears of pay.

(2) That he may be granted his promotion to Grade with a salary of Rs. 200, to which he was entitled with effect from the date on which such promotion became due.

(3) That the order directing the recovery of the over-payment made in March 1892 may be cancelled, inasmuch as that was in no case due to him, and as he was the means of discovering that there were any over-charges in that case at all.

For which act of justice and mercy the petitioner as in duty bound,

WILL EVER PRAY.

MADRAS,
29th July 1893.

P. Ramayya

P.S. Since writing the above petitioner learnt that the Examiner has in an office note recorded in G.O. No 1364 W dt 18 May 1893 reviewed the entire case and acquitted petitioner of blame to which attention is earnestly solicited.

APPENDIX A.

FINAL EXPLANATION OF A. RANGA ROW ON THE REMARKS OF THE EXAMINER OF P. W. ACCOUNTS ANENT THE DEFECTS AND IRREGULARITIES IN THE ACCOUNTS OF THE NELLORE DIVISION.

Contract Agreements.

Points I and II.

"Why were not agreements entered into for certain works"? This was the question asked by the Examiner and the following points may be noticed regarding it :—

1. that it is vague and does not admit of a definite answer ;

2. *that so long as all the records connected with each case are not put into petitioner's hands, and reasons given in each particular case with reference to those records, why it is considered a fault on anybody's part that no contract agreements were entered into, (for it will soon appear that there are some cases in which absence of agreements would be consistent with rule and practice) the answer that petitioner could give for the question must for the most part consist of pure guess-work ;*

3 that to illustrate this point in some detail, it must be remembered that while the Code rules require that the Executive Engineer himself should invite tenders and enter into contracts for all works for which estimates had been sanctioned, *the practice in the Nellore Division* has been for the Executive Engineer to pass on estimates sanctioned to Sub-Divisional Officers and leave it to them to take the necessary proceedings as to entering into contracts and drawing up of agreements ;

4. that when petitioner joined the Division, the Code rule was nominally in force. Seeing however that there was great laxity in the actual manner of inviting tenders, petitioner enforced the Code rules rigorously and by the procedure averted the loss which Government would have otherwise sustained ; this had been specially noticed in the reply sent by the Executive Engineer to the Superintending Engineer in connection with certain anonymous petitions against the petitioner in the matter of inviting tenders ;

5. that a short time after, *an order was received from the Superintending Engineer that tenders need not be invited for contract works ;* that on receipt of this, the Executive Engineer was of opinion that he might discontinue what looked at, in connection with the order, seemed, the somewhat superogatory practice of inviting tenders and that when contracts were not to be entered into by means of tenders, the business itself of entering into contracts might conveniently be handed on to Sub-Divisional Officers ;

6. that petitioner made a representation to the effect that this was against the Code rule, but the Executive Engineer was of opinion that the express orders of Superintending Engineer dispensed with the necessity for a strict conformity with the Code rule ;

7. *that the practice above noticed accordingly came into vogue of passing on estimates to Sub-Divisional Officers and that it would appear that it is still in vogue in the Nellore Division.*

8. that having reference to this practice, it is clear that taking into consideration the time when a particular estimate was sanctioned, some time should be allowed for the estimates passing into Sub Divisional Officers' hands and for ~~his~~ their making provision for contracts in connection therewith ;

9. that in order to answer the question whether it was time that an agreement in connection with a particular estimate should be called for, the time when the estimate was sanctioned, and when it was passed on to Sub-Divisional Officers should both be ascertained and that these periods should be stated in connection with every work in reference to which the question of delay in calling for agreements is raised ;

10. that in order to answer the same question, it is further necessary in each case to know the magnitude, character and urgency of the work, the particular stage of development which it had attained as shewn by the progress reports of Sub-Divisional Officers and a number of other circumstances which may arise in connection with each work too indefinite to admit of being formulated in a general form ;

11. that in order to answer the same question, it is further necessary to know whether the contract to be entered into with reference to a particular work is the regular contract or of piece work character, that in the latter case the Madras Code hitherto in force, allows the agreement to be written or verbal (para 1344 A) that in the case of piece works contracts there may be no necessity to call for an agreement that this information should therefore be given in connection with each case where a question as to delay, in calling for agreements or as to why no agreement was called for is raised ;

12. that a question asking for explanation as to why certain agreements were not called for is not definite till all the aforesaid information has been given *respecting it;*

13. that when by supply of such information, the question has been rendered definite, no body can be expected to give a definite answer thereto without being allowed access to official records as no one can be expected to carry in his head all that takes place with respect to every minute item of the immense volume of transactions in which he may be concerned, more especially after the lapse of 5 months since petitioner left the division for good.

Bearing in mind then, the character of the question asked and the facilities it offers for a definite answer, it is submitted that the explanation the petitioner gave was *the only one possible under the circumstances.* The petitioner might have adverted to the above considerations, but, he was prevented from doing so ;—

(1). by the Examiner having confined him to a column of a particular length and breadth within which petitioner's answers were to be contained ;

(2). by the Examiner having threatened that if petitioner introduced into his explanation matter which was considered irrelevant by the Examiner it would tell against petitioner (see letter No. 213 A, dated 28th September 1892 through the Executive Engineer Kistna Eastern Division) and

(3). by the Examiner having required petitioner to answer 26 charges more or less indefinite within a period which was quite insufficient for the purpose especially as petitioner was in charge of a very heavy division (the Kistna Eastern Division) which required the greatest part of his attention and time. The letter of the Examiner is dated 28th September 1892 and in a telegram which left from Madras shortly after it was intimated that petitioner should have his explanation ready on the 8th. Between the 28th September and 8th October are 9 days excluding the

first and the last day, 4 of which were consumed in the transmission of the letter from Madras to the Engineer at Kistna and from the Engineer to the petitioner thus leaving petitioner 5 days or rather nights (for all his day was occupied otherwise) to write out explanations for 26 charges.

The petitioner's explanations made the following allegations :—

(1). that in the nature of the case and by reason of the practice as to making of contract agreements in the Nellore Division there was no rule according to which all agreements were received at a particular time or within a particular time ;

(2). that the means available to an accountant for endeavouring to minimize delays in making contracts are

(*a*). bringing to notice of Executive Engineer, absence of agreements when checking bills ;

(*b*). issue of circular instructions and special calls ;

(3). that (as far as petitioner was aware) these means had been fully and in every case availed of ;

(4). that in face of indefiniteness of the question no more definite answer could be furnished.

The Examiner's reply to this consists of the following observations :—

(1). that nothing could be traced in the records that agreements for works in question had been specially called for ;

(2). that the explanation is therefore indicative of a disposition to shunt responsibility on to Sub Divisional officers which is unsatisfactory.

As to (1) it may be observed :—

1. that assuming Examiner's statement to be correct, it is not necessary to send special calls in all cases where the absence of agreements having been brought to the notice of Executive Engineer and circular instructions having been issued to Sub Divisional Officers, a special call might be superfluous ;

2. that having reference to the considerations already adduced, the time may not have come for a special call ;

3 that the Examiner's statement is at once indefinite and open to question inasmuch as it does not say what actually had been, or had not been done in the case or that nothing whatever had been done by petitioner towards hurrying up the sending of agreements; while the statement to a great extent must be based upon the assertions of clerks in the office at Nellore some of whom were at enmity with the petitioner and some were new to the office and who might well have made a wrong statement either through animosity towards petitioner or through pure ignorance ;

4. that it is further open to question on the important ground, that inasmuch as the question about the absence of contract agreements was framed some time after his inspection of the Nellore Division and the idea that there might be special calls and circulars for an agreement, does not appear to have been suggested to the Examiner till after his receipt of petitioner's explanation in which they are mentioned and as his statement in reply that no special calls could be traced in the records appears to have been made at a time when he was not inspecting the Nellore Division but had long left it, is open to doubt whether his statement is based on any positive testi-

many as to there being no traces in the records and whether it is not a mere presumption derived from the fact that there were no agreements in the office for the works in question ;

5. that under any circumstances, the petitioner should have been allowed an opportunity to challenge such a statement and to enable him to do this, he shoud have been allowed access to the Office records or had the papers shewn to him before such a statement could be accepted as conclusive against petitioner ;

Then as to (2) it may be observed

1. that the petitioner's explanation does not show any disposition to shirk *responsibility which properly belonged to him* that in fact the gist of it is that he took upon himself and discharged to the fullest extent the responsibility that fell to him as his appropriate share ;

2. that neither under the practice enjoined by the Code nor the divergent practice prevailing at Nellore it is not for the Accountant but the Executive Engineer or the Sub Divisional Officer to enter into contracts and agreements ;

3. that it is not the fault of petitioner that the practice of leaving contracts to be made by Sub Divisional Officers came into vogue since as it is already been observed he had not it in his power to prevent it ;

4. that to say therefore that under such a practice it was the business of Sub Divisional Officers to make contracts and not that of petitioner is merely the statement of a fact as to the truth of which there could be no doubt and which cannot consequently be said to indicate any disposition to shunt responsibility on to Sub Divisional Officers.

The second question in reference to these works is: —

'In the absence of agreements ; with what were bills checked'.

The reply was that

(a). under the contract system that prevailed at Nellore and with the safe gaurds adopted in reference to bills for work done, in connection with works for which agreements had not been received, it would be possible to ensure the correctness and accuracy of bills and to prevent possibility of loss to Government without checking them with agreements ;

(b). that the *only* form of contract besides piecework contracts prevailing at Nellore was the regular or schedule contract by centage deduction, (*i. e.*) tendering at a rate fixed at a percentage below estimate rates, without specifying a rate on each item, that in the case of such contracts nothing more is necessary to check the bill than the estimate for the work which is available in the Executive Engineer's Office and the centage deduction at which the work has been let out and which is noted on the bill itself ;

(c). that while a bill is thus made out to be correct without the help of the agreement any possibility of loss to Government which might occur by paying the bill is effectually prevented by withholding 10 per cent. of the bill to be adjusted on the final settlement of the transaction ;

(d). that the note as to centage deduction made at foot of the bill is made by Sub-Divisional Officers and accepted on their responsibility.

The remark of the Examiner on this is that :—

1. under such a system, it would be quite possible to make payments for works for which no agreements whatever had been entered into ;

2. that such a system would lead to the conclusion that the intervention of a Divisional Accountant to ensure financial regularity in the accounts of the Division would be unnecessary.

As to (1) it is submitted

(1). that whereas the statement made by petitioner, that in those cases in which agreements had not been forwarded to the Divisional Office, bills were paid on the authority of the centage deduction entered on their reverse, *directly implies* the *existence of agreements*, and that the entry as to centage deduction on the back of the bill can only be the *representative of an agreement in being*, it is obviously unwarrantable to draw from this the conclusion that it is possible to make payments *for works for which no agreements whatever had been entered into*;

(2). that under the state of things referred to by petitioner, it is certainly possible to make payments for works for which the agreements had not been forwarded to the Divisional Office ; that this is nothing but natural, considering that work may be begun as soon as the understanding between contractor and Sub-Divisional Officer is concluded while sometime may be taken up in the drawing up of the *formal agreement* and in despatching it to the Divisional Office, that in the interval, work might be done and billed for, that there can be no objection to paying for it, so long as the contract is of the centage deduction form above adverted to and all the information wanted to check the bill with, is the rate of centage deduction agreed upon which information was supplied by the Sub-Divisional Officer, the very person who entered into the contract and was responsible for seeing it carried out ;

(3). that the conclusion therefore is that both under the system permitted by rules and the system in force at Nellore (and it is clear that for the existence of those systems the petitioner cannot be held to be responsible) payment of bills in the absence of agreement was not merely a possibility but an ~~of-recurring-contingency~~ ;

(4). that to have done otherwise and insisted upon having formal agreements in all cases before bills were passed for payment would have simply resulted in the creation of a much larger number of bills delayed in payment than that with which petitioner has now been charged ;

(5). that from the stress which both the Examiner and the Government have laid upon delays in payment of bills it must be presumed that it is their very strong opinion that all unnecessary delays in payment of bills should be avoided ; that it is nothing but causing unnecessary delay in the payment of bills to insist on the receipt of formal agreements in all cases for checking with the bill, when all the necessary information is given on the bills themselves.

Bearing these conclusions in mind, with reference to (2) of the Examiner's remarks, it is clear that

(1). *assuming* that the possibility of a bill being paid in the absence of an agreement, does lead to the conclusion that, the intervention of a Divisional Accountant to insure financial regularity in the accounts of the Division would be unnecessary, that can be no fault of petitioner as the *possibility* attaches to the *system* and *not* to petitioner ;

(2). that inasmuch as the Examiner inspected the Nellore Division personally, he could hardly have failed to notice the contract system that prevailed there and that if he had noticed it, it is surprising that he does not appreciate that the possibility he so much deprecates, is due to the system and not to the petitioner;

(3). that the premises hardly warrant the conclusion drawn by the Examiner, except on the supposition that, no payment on a bill could be made under any circumstances without being checked with the actual agreement itself and that no amount of checking with documents which give all the particulars required will justify payments on bills unless these documents are the agreements themselves—a proposition for which it need hardly be said there is no authority;

(4). that if, as petitioner has shewn, no harm is done by paying bills in some cases without check with the formal agreement, there being other documents of equal authority and value with which it may be checked, the possibility adverted to by the Examiner need not lead to the conclusion he draws from it.

Point III.

The question is why the register of contract agreements was not posted up to date by petitioner. The petitioner's reply was that he had seen it posted up to date. The Examiner's remark is that it was not so posted and that that shewed great laxity on the part of the petitioner in supervising the work of his assistant. As to this, attention is solicited to the following considerations:—

I. The Examiner went to Nellore 3 months after the petitioner's departure from it.

2. When he went there, he must have found the register in question,

either (*a*). posted up to date of his inspection or

(*b*) not posted up to date of his inspection.

3. If posted up to date of inspection, there was nothing in the register itself to show that the register was posted up to date or not, at the time of petitioner's departure; for the entries in the register are in the handwriting of a clerk who did not change his place when petitioner was transferred.

4. If posted up to date, the Examiner must have obtained his information about its not being posted up to date in petitioner's time, from the Accountant in office now.

5. But the statement of the Accountant in the circumstances of the case, would be gratuitous and moreover, against his statement might be set, the statement made to the contrary by petitioner.

6. But there is also positive evidence to show that the statement of the Accountant cannot be true. The petitioner, on his transfer, prepared a transfer report which was submitted to the scrutiny of the Accountant now in office and if he had found any statement wrong or any record not brought up to date, it was his business to have made a note to that effect but he did and said nothing of the kind. If so, it must be because he found everything right. In face of this fact, the Accountant's statement about register not being posted up to date in petitioner's time is suspicious and ought not to be accepted.

7. If the Examiner found the register not posted upto date at the time of his inspection, the Accountant in office would have found a direct interest in saying that the register was in arrears at the time when he received charge from petitioner, in order that it may afford an excuse for not posting the register upto

date of Examiner's inspection. The Accountant's statement in this case would be still less trustworthy while the inconsistency between it and his statement in the transfer report at the time of taking charge would remain in undiminished force.

(8). These considerations lead to the conclusion that there is no foundation for the allegation that petitioner did not post the register up to date. With the fall of this statement, the conclusion founded upon it about laxity of supervision on petitioner's part must disappear.

Point IV.

The question is to explain a fact, which was in existence at the time of Examiner's inspection of the Office, three months after petitioner's departure, namely "that agreements were scattered about among correspondence records". The petitioner's reply was that he had adopted and rigorously put into force an orderly system of keeping records and the records were kept in perfect order in his time.

The Examiner's remark is that this could not have been done thus as he found great difficulty in tracing agreements for payments made in 'May 92'. As to this, attention is solicited to the following points:—

(1). When could any person be held responsible for confusion in office records? Obviously in two cases and only in two.

(*a*). When the records are in confusion and the Accountant is *there in office* at the time of such confusion.

(*b*). When the Accountant has departed some months from the office, he could be held accountable for confusion in the records found 3 months after his departure, only when it is clear that nobody has interfered or has had occasion to interfere, with them in the meanwhile.

2. The second is the only case to be considered here. Did no body interfere with the records for 3 months after petitioner left Nellore? This would be too much to say. The records in office are for the office use and they must be interfered with every day if the business of the office is to go on. What if the records are of a character that there is frequent occasion to refer to them? Contractors' agreements are of this character. And whose fault is it if the confusion and disarrangement inevitably attendant on this process of every day picking out of agreements is not redressed? Can it be said to be due to a person who has been 3 months absent from the District and who has obviously had nothing to do with all this interference with the records.

3. It is clearly impossible to isolate these disturbing influences and arrive at the conclusion that the fact of the agreements for payments made in May being found amongst the correspondence records must be due to the carelessness of petitioner. The answer that petitioner gave was the only one that the case admitted of and the petitioner has always borne a character for keeping everything neat.

The second part of question 4 is how petitioner was able to check bills promptly if agreements were in disorder. The answer to the first part is also an answer to the second.

Point V.

The question was why only 4 out of 114 pass books were in the name of the Executive Engineer.

'In the name of the Executive Engineer.' This is a phrase which has been used in the rule in the Madras Code indicating the person in whose name the pass books should stand. As to

the precise meaning of the phrase there has been a good deal of doubt. At one time it was understood as meaning the personal name of the Executive Engineer but it was ultimately settled that it meant only the official designation of the Executive Engineer. If an ambiguity attached to the phrase, as used in the precise and guarded language of a rule of practice, great ambiguity would attach to it when used in the untechnical language of correspondence. No.—not a greater ambiguity merely but no ambiguity at all. The " name of the Executive Engineer " would then mean only one thing and no other. According to the ordinary sense of the words used, it would mean 'the name of the person who held the office of Executive Engineer' and nothing but a technical and authoritative interpretation would enable one to understand that 'the name of Executive Engineer' was equivalent to 'the name [Executive Engineer of Dn.] of the Executive Engineer.' This being so the petitioner understood Examiner's question to require him to explain why so few pass books were in the personal name of the Executive Engineer.

If the Madras Code hitherto, as to, had continued in force the petitioner under this interpretation of the words, would naturally have replied that the rule did not require pass books to be 'in the name of the Executive Engineer.' But at the time that the question was put, another system of rules, the India Code had been brought into force and the petitioner thought that the Examiner got his rule about the use of personal name from that source. The terms of the India Code were such as to appear to bear out this opinion.

'If cash be deposited as security, the Executive Engineer or other official concerned should with the consent of the person pledging the security open, an account in the postal Saving's Bank in his own name on behalf of the depositor (e. g.) Executive Engineer. A——pore on account of security of A B—See. India Code, volume 1. Chap. 4, para 20.

The words used are 'in his own name (*e. g.*) Executive Engineer. A.—pore.'

The petitioner would submit for consideration whether these are not words which might reasonably mislead a person as to their meaning. The same terms were once used in the Madras Code and authorities were of opinion that they required explanation.

Again when the India Code was introduced in supercession of the Madras Code, the result inevitably was to produce an impression that wherever the language and the meaning of the India Code was not unmistakeably the same as that of the Madras Code, the provisions of the India Code must be understood in a different sense from that applicable to the corresponding provisions of the Madras Code. The rule in the India Code regarding the persons in whose name the pass books were to stand was worded somewhat differently even from the rule in the Madras Code which was exactly parallelled with it and the rule did not contain the express interpretation which accompanied the latter. How under these circumstances could it be inferred without an express assurance to that effect from high authority, that the India Code introduced no change with respect to pass books ? Is not that pardonable perplexity into which any one may fall under such circumstances and infer that the India rule introduced a change and required the use of personal name ;

Thus under the combined effect of a perfectly reasonable misapprehension of the meaning of the Examiner, and of an equally reasonable misapprehension as to the meanings of the terms used in the India Code, the petitioner gave the explanation that he has given.

On this, the Examiner's remark is that petitioner's *ignorance of the Madras Code is lamentable*. The conclusion suggested by the petitioner's explanation is not *this*, but the direct *contrary* of this. The gist of his explanation was that the rule requiring the use of the personal name belonged to the India Code and as that rule came into force 3 months after petitioner's departure from the Nellore Division, the petitioner could not be held accountable for the non-observance of a rule which was not in existence at the time of his holding charge of the Nellore Division. A necessary implication from such an explanation is that, the petitioner was justified in following the practice under the Madras Code that was in vogue at the time. A further implication is that this practice was different from the India practice as that was understood by petitioner. It follows from this that petitioner must have compared in his mind the Madras practice as he understood it and the India practice as he understood it and *arrived* at the conclusion that the latter was different from the former and that the criterion of the difference was that while the latter required (as he understood it) the use of the personal name, the former required the use of the official designation. The petitioner must have perfectly known and understood that the Madras Rule required the use of the official designation before he should have been able to say that the India rule was different and that the point of the difference was in that the latter required the use of the personal name. A difference implies two things and a comparison between two things. To attribute a differentiating quality to one thing is to tacitly deny that quality to the other. If petitioner understood India Code as requiring use of personal name he could not have understood Madras Code as requiring the same. But Madras Code, he must have understood as requiring, *either the personal name or the official designation*. He did not understand Madras Code as requiring the personal name. He must therefore have understood it as requiring the use of the official designation which—is what Madras Code rule says.

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Hence what petitioner's explanation proves is not that petitioner betrayed a lamentable ignorance of the Madras Code but a clear knowledge of it and a perfectly reasonable misapprehension as to the meaning of the India Code rules.

The petitioner has been obliged to lay much stress on this as the Examiner has held up the explanation of petitioner as betraying a lamentable ignorance of a well understood rule of Madras Code. So far, the question, explanation and remark have all gone in a wrong direction by reason of the vagueness, from a technical and precise point of view, of words in which the question was couched. But the Examiner's concluding remark appears to make it plain that his word 'in the name of the Engineer' were to be understood as equivalent to 'in the official designation of the Executive Engineer.' Understanding the question in this sense the petitioner begs to say:—

(1). that the fact being as the Examiner states it, he feels unqualified regret for not having taken steps to carry out the change indicated in all the pass-books ;

(2). that the petitioner does not precisely remember all that took place with respect to these pass-books in his time ;

(3). that he has however no doubt that the great majority of pass-books came into existence before the time of petitioner and the introduction of the 'official designation' rule ;

(4). that the rule as to "official designation" was communicated definitely to Accountants in the year 1891 ;

(5). that the rule previous thereto was ambiguous, under which the use of the personal name or the official designation would have been equally correct ;

(6). that most of the books came into existence before 1891 and that they would all appear to have been entered agreeably to the rule then in force ;

(7). that the chief omission of petitioner if any there was, in respect to pass-books was that the idea did not strike him that a rule introduced at a particular time should be given retrospective effect ;

(8). that in face of the ordinary principle that rules have their force from and after the date of their promulgation, the idea was hardly one that could have suggested itself to an ordinary man ;

(9). that if petitioner must be considered to have committed a mistake he would respectfully request that he may be pardoned considering the aforesaid circumstances and considering that the mistake is not of such a character as to strike at the honesty or the general efficiency of an Accountant, or cause loss to Government.

Point VI.

The question is to explain want of method in writing up the register of security Deposits and omission to keep it upto date.

The reply was that the register was kept ;

(1). in chronological order like any other record of the kind ;

(2). that there were no instructions for keeping it up in any other way ;

(3). that it was always written up to date.

The Examiner makes no remark in refutation of (3). It must be presumed that he accepted petitioner's explanation. With respect to (1) and (2) it is submitted in the first place.

[a] [1]. that the term 'method' is relative and when used in reference to the keeping up of a Register must have reference to keeping it up in a form prescribed by authority or in the absence of such authority, in the manner recognised by a long course of practice in the place where the Register is kept or in default of authority, and custom ; in a manner such as that in which the ordinary or the average account would keep the register up;

[2]. that with respect to the register in question there is no rule in the P. W. Code or special intimation, requiring that it should be kept in a particular way ;

[3]. that in default of such rule the register was kept in chronological order like other prescribed registers;

[4]. that keeping the register in that fashion has been in vogue at Nellore for a long time ;

[5]. that in the absence of guidance an average account would keep a register in the form suggested by other registers, that therefore judged even by this test there was no want of method in the manner of petitioner's keeping up the register ;

[6]. that considered in any light the petitioner did nothing with respect to the Register for which he can be held liable for want of method ;

[7]. that if the Examiner knew a better or what he considered a better method, of keeping the register, the petitioner could not be held responsible for not knowing it till it is communicated to him, or not acting upon it, till he is ordered to do so ;

And in the second place,

[b]. [1]. that where there has been no deficiency in method as understood above and as it ought to be understood, the fact that that method does not prevent trouble in making extracts cannot disprove the fact that there has been method ;

[2]. that the best method in the world will not prevent trouble in making extracts ;

[3]. that if it may be argued that the trouble felt in making the extracts for 1890–91 showed that there was a want of method in keeping up the Register, it may be argued with immensely greater force that the fact that petitioner and previous accountants prepared the same extracts from the same register and felt it no trouble conclusively showed that the register was kept up in methodical perfection.

Point VII.

The question is whether it was an effective check of a bill to allow an omission to occur in Contractor's acknowledgement in Central Office Voucher No. 172 for May 92 of rupees 130 and odd

To this it was replied that petitioner had no opportunity to examine the vouchers fo May and that if he had the opportunity, he might have detected the omission which might have been due to oversight.

On this the Examiner remarks :—

'This is a mistake that *would only occur under careless supervision of work done by 'Assistants and one that might have resulted in loss to Government.'*

As to this it is respectfully submitted :—

(1). That the petitioner, already expressed regret that the mistake occurred, that the voucher in question having been one out of hundreds dealt with, it might have been due to oversight.

(2). Whether from a single instance like this it would be right to infer,

(a). A general want of supervision on the part of the petitioner;

(b). whether in justice to petitioner or to any other Accountant it can be said to be a mistake that can *only occur* under careless supervision of the work, of subordinates, especially as petitioner *distinctly made the statement (and this statement is not disputed) that he had not the excellent opportunity for correcting such mistakes which a final examination of the vouchers for May 1892 before the despatch of accounts for that month, would have afforded him.*

(3). whether on the principle a single mistake is conclusive proof of lax supervision it cannot be made out that all the Accountants in the Presidency even the ablest and the most careful are careless in their work;

(4). whether seeing that a number of similar mistakes are found and noticed in connection with each paper of audit remarks and are by no means regarded as evidence, much less *conclusive* evidence of lax supervision of work on the part of the persons who are responsible for such mistakes, it would be fair to treat petitioner differently and hold that a single mistake committed by him is undubitable proof of careless work;

(5). that it is not clear what the Examiner means by saying that the mistake was one that might have caused loss to Government inasmuch as the omission would only lead to correction in the acknowledgment according to the particulars noted in the memorandum immediately above it, in which the value of materials is included and which memorandum is accepted by the contractor as a statement of account between him and Government,

(6) that the omission in question being a clerical error and remediable in the manner stated, *it is impossible to conceive it as capable of causing loss to Government under any circumstances.*

Point VIII.

The question is why bills were paid in the absence of Executive Engineer's order to pay on all original contract certificates.

To this reply was that,

(1). not a single bill was paid without a pay order;

(2). that agreeably to the practice in the division founded on convenience; the pay orders were generally given on the duplicates of bills.

On this Examiner's remark is,

(1) that the order ought to have been written on the original bill.

(II). that the amount should have been expressed in words and figures.

As to (I) it is submitted,

(I) [*a*]. that ever since the separate pay order under appendix Z of the P. W. Code was abolished the rule has been that the pay order should be written on the bill;

[*b*]. that in accordance with the practice prevailing under Madras Code the bills are received in duplicate;

[*c*]. that in Nellore, the practice came into vogue of noting the pay orders on the duplicate owing to the following reasons.—

(1). that a number of irregularities were generally to be found in connection with every bill;

(2). that no pay order could be passed without informatoin and criticism bearing on each of these irregularities;

(3). that under the orders of the Executive Engineer the Accountant was ordered to supply this information and criticism on the duplicate;

(4). that after a study of this and the proposals for payments based thereon, the Executive Engineer wrote the pay order on the duplicate which is retained in the office;

(5). that the object of this was that the duplicate with the order and information therein contained might form a record complete in itself of the bill transaction;

(6). that as originals went to the Examiner's office it would have been unseemly to cover it with such information;

(7). that therefore while the rule required that the pay order must be on the bill, and as the bill is in duplicate, the practice of noting the pay order on the duplicate was in accordance with the rule of noting pay orders on the bill, as that term might be applied indifferently to original and duplicate while the practice itself was recommended in Nellore Division by its superior convenience;

(8). that the petitioner had been sending to the Examiner originals of bills, without pay orders noted thereon, for months and that if the Examiner had then found any objection thereto he would have notified that fact in his audit remarks;

(9). that the Examiner for months did not make any such remark would tend to show that he entertained no objection to the practice in the Nellore Division;

(10). that his remark on the present occasion must therefore be understood only in the light of a remark for future guidance and not as re-asserting a rule for which petitioner can be held responsible.

As to II it, is submitted,

(1). that in the question put to the petitioner he was not asked to explain why the amount was not noted in words and figures;

(2). that the only reason that can be offered for this is that the Executive Engineer found it more convenient to say 'pay in full' or 'pay with so much deduction per-cent' than to note the amounts in words and figures.

(3). that the objection is merely formal every purpose of a pay order being served by orders like 'pay in full' and 'pay with so much deduction per cent' as by the actual amount being stated in words and figure;

(4). that in the circumstances, petitioner can hardly be blamed for not insisting on the Executive Engineer retranscribing his orders in words and figures.

Points IX and X.

These questions comprise 3 items:—

(1). Why the contractor's ledger was not posted up to date?

(2). Why it was not posted up to date since December?

(3). How there could be any guarantee under such circumstances that previous payments were correctly checked?

To this the reply was as to [1] and [2] that,

(*a*). in December it was not posted up to date owing to the following reasons,

(1). that a number of extra clerks who had been working in the Office for years and without whom the current work of the Office could not be accomplished, were suddenly taken away from the Office and that the clerk who was writing up the ledgers had to be spared for posting the work-registers;

[*b*]. that every strenuous exertion was made to write it up a few days later.

And as to [3]

(*c*). that previous payments were checked from the copies of contract certificates paid which were facsimile to originals in every respect.

As to this the Examiner's remark is,

(*a*). that the ledger is the only authorised record of the state of a contractor's accounts;

(*b*). that the circumstances adduced by petitioner did not justify such a record being kept in arrears for 5 *months*.

As to (*b*), it may be stated,

(1). that petitioner never stated that he kept the record in arrears for five months;

(2). that the gist of his explanation is that he kept it in arrears for sometime in December, owing to serious shorthandedness, that in spite of that, every endeavour was made to write it up a few days later;

(3). that in the transfer report of petitioner he said that the record had been brought up to date and that what he said has been certified to be true by the Executive Engineer and the Accountant now in office;

(4). that the Examiner himself will bear witness that petitioner sent him extracts from the ledger every month from December to May and this fact is inconsistent with the ledger being in arrears for 5 months;

(5). that the Examiner will also bear witness that he has received certificates of examination of accounts from the Executive Engineer for all these months and that in each of such certificates a note has been made by the Executive Engineer to the effect that he had examined the ledger among other records and found it posted up to date;

(6). that it is thus not clear wherefrom the Examiner got his information about the record being in arrears for 5 months;

Again as to (*b*) it may be observed,

(1). that so far as the statement of the record being kept in arrears for 5 m hs is not correct, so for the remark that circumstances, did not justify leaving t dger in arrears falls to the ground ;

(2). that for the delay that did occur in December and perhaps in two of the succeeding months the following reasons cannot be an insufficient explanation;

(1). that a number of extra clerks working in the office were taken away ;

(*b*). that just at the time the strength of the office went down the work of the office increased due to the intervention of the December holidays ;

(*c*). that petitioner's application for additional help to the Superintending Engineer was responded to with the reply that petitioner should make an experiment and see how far he could get on with his work with a diminished staff and report the result at the end of 6 months and an application to the Examiner himself for the services of an Assistant Accountant was not complied with ;

(*d*). that just at the time that the clerks were taken away from the office a great excess of work was caused by famine in Nellore and it was sometime before help was given to the establishment owing to this circumstance ;

(*e*). that all the above facts were known to the Examiner ;

(3). that when petitioner sent up to the Examiner his extracts for December and perhaps for the succeeding months late, the Examiner had no remark to make regarding the late arrival of the extracts ;

(4). that the fact that the Examiner made no such remark and knew the circumstances of petitioner, goes to show that he must have thought that the delays in the arrival of extracts were justified and it is not easy to see why he should have changed his opinion ;

(7). that the petitioner's conduct in having in spite of his short-handedness made endeavours to write up the ledger and succeeded in it can only be a mark of energy and promptness deserving of praise and not of blame as has curiously turned out in this instance.

It may be observed in conclusion with reference to the remark that the contractor's ledger is the only authorised record of the state of a contractor's accounts that, in the circumstances above stated, there can be no objection to check previous payments with paid contractor's certificates, *the ledger itself being but a compilation from such certificates.*

Delay in Payment of bills.

Point XI.

Special attention is solicited to what petitioner submits below as this charge has been made much of, by the examiner and appears to be one of the charges by which Government was chiefly swayed in passing orders against petitioner's reduction and dismissal. From the examiner's office note No. 248A dated 15th October 1892 (paras 3 to 7), it will be seen that the conclusion he has there drawn from his investigation into the question of delays is that,

1. The delay in the payment of the 54 bills in question was due to delay, apparently in checking them see (especially paras 4, 5 and 6 of the note) ;

2. That the delay in checking is evidence on petitioner's part of a practice of oppressing contractors with a view to illicit gain.

This is a most important point and *it must not be forgotten* that the examiner in his office note to Government has assumed and by every device of circumstance and language strongly led Government to assume *that the delays in the payment of the* 54 *bills in question were due to delays in checking them.* If now attention is diverted to what the examiner states in the schedule of charges, in connection with this question, a most serious discrepancy will be disclosed between the conclusion arrived at there and the conclusion put forward by him in his office note to Government. The petitioner explained that the delays in the payment of bills might be generally due to ;

1. Disputed claims under correspondence to and fro ;

2. Bills attached under injunction of Civil Courts awaiting decision ;

3. Amounts withheld for want of or incomplete sectioning which is generally done at the next season ;

4. Part amounts withheld pending information of check measurements of the work by Sub Divisional officers.

It is clear in the first place that *if delays are due to the above causes, they cannot be due to delays in checking bills.* Unless checking can be supposed to be synonymous with the causes above mentioned, and to say this would imply a misuse of language and a confusion of ideas, it is plain that where delays are known to be due to them, they cannot be due to delay in checking.

Let it be observed in the next place that the Examiner's comments on the explanation given above does not say *one word* as to the delay in the above cases being due to delay in checking. If he had known that in the cases under consideration, the delay *was caused by delay in checking,* he would not have failed to note it. Nay, to judge from the practice of the Examiner elsewhere, it might be said that unless he had ascertained that the delays were not in the checking, he would not have forborne from making a remark to the effect that the delays were probably due to delays in checking, especially as this is the fact that he puts in the fore front of his office note as the cause of the delays. Not only has the Examiner nothing to say as to the delay being caused by checking, his comments in the schedule proceed impliedly on the basis that the causes noticed by petitioner were the true causes of delay. Except by admitting petitioner's theory of the causes of delay, the examiner's remarks in the schedule against petitioner have no *locus standi*. 'If' proceeds the Examiner 'as he says, the delays in payment 'were attributable either to the failure of Sub-Divisional Officers in 'passing bills on promptly for 'payment, or to the withholding of balances until work was finally remeasured, it was equally 'the duty of the Divisional Accountant to take steps to have payments accelerated ; but there was 'nothing in the records that could be traced to show that he had taken any steps in the right

'direction. The cases in which payment was delayed are so numerous that they can only be 'attributed to gross neglect on the part of the Accountant,"

What according to this passage is the gross neglect for which petitioner is to blame. ? It is simply the gross neglect to minimise the effect of those causes which petitioner instanced as probably accounting for the delays in question. The 'gross neglect' cannot be anything else.

Admittedly the Examiner has said *nothing as to the gross neglect being in the delay in the check of bills.* Rather he expressly notes that petitioner appears to have done nothing towards controlling those causes other than checking noticed by petitioner and bases his verdict of gross neglect on that finding. If then 'the gross neglect' referred to can only be in not having taken any steps towards neutralizing the effect of the causes mentioned by petitioner, the gross neglect cannot be delay in checking. Thus we arrive at the following extraordinary conclusion that while the Examiner charges petitioner in the schedule for having been grossly neglectful of the business of sparring Sub Divisional Officer on to accelerate disposal of bills in their possession or depending on their action for speedy disposal the Examiner charges petitioner before Government for having made inordinate delays in the checking of bills, two statements in diametrical opposition to each other, as to their purport and further contrasted in this that while the former at least proceeds on an ostensible basis of facts, the latter has no such professed foundation whatever.

The petitionor must leave it to Government to judge whether such a procedure is not calculated to prejudice the petitioner's case in a very high degree.

It would in fact appear that it did him no small harm. The Government order reducing petitioner contains the following passage 'They (the petitioner's replies) are extremely unsatis-'factory and arouse grave suspicion that the Accountant has taken advantage of his position and trust reposed in him by the Executive Engineer to levy contributions from contractors, this would show that the idea that petitioner very probably levied contributions from contractors somehow got into the mind of Government but it is difficult to see wherefrom the Government could have got it except from the unfounded statement made by the examiner that the delays in the payment of bills were due to delays in checking. There appears indeed to have been another statement which appears to have had weight with Government in arriving at its conclusion namely the alleged connection of petitioner with G. Ramakrishnama Naidu. This as will be shewn in connection with the next charge is founded on the flimsiest evidence and the most unpalpable presumptions. It would never had the weight with Government which it appears to have had except for the adventitous support it derived from the conclusion founded on the delays in payment of bills. Hence to reiterate, it is difficult to understand how the Government should have been led to entertain any suspicion at all regarding petitioner's honesty and purity as an Accountant unless it be supposed that it reposed faith in the unwarranted statements and insinuations of the Examiner that delays in payment of bills took place because petitioner for his own purposes delayed checking.

The petitioner will now submit considerations to show that there has been nothing in petitioner's conduct with respect to the bills in question which could render it blame worthy. But there is a difficulty at the very threshold in the vagueness of the question put. What does the question of the Examiner precisely mean ? what is the delay that he requires petitioner to explain? On a study of the whole correspondence, several causes are suggested and it is not clear that the examiner confines himself to one single point of view. Delays may be said to take place in payment of bills,

(1). when there is a delay in checking them in the Executive Engineer's office ;

(2). when there is delay on the part of Sub Divisional officers in submitting them to the Divisional office;

(3). when there is delay in the settlement of unpaid balances remaining on bills checked and paid ;

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another set of questions arise as to the date from which the delay is to be calculated.

(1). It may be calculated from date of measurement of the work and not from the date of the bill.

(2). It may be calculated from the date on which the bill is received by the Sub Divisional Officers or the date on which it is received in the Division Office.

(3). With respect to unpaid balances, it may be calculated either from the dates above specified or from the date on which the bills to which the balances relate were paid.

Such are the difficulties which arise when an attempt is made to answer the question definitely. These are only a few of them and refer to the more general aspects of the difficulties in question. But there are a number of special difficulties intimately bound up with the circumstances of each case which cannot be formulated in this general way. So far at least must be clear from this, that the question as it stands leaves petitioner utterly in the dark as to what it is that he has to explain. The petitioner can only advert to the general aspects of the matter and shew that so far they are concerned that the delays were in no case unwarrantable or attributable to petitioner.

Petitioner's explanationsin the first instance were submitted under circumstances of restraint and duress which have already been referred to. In order to be able to submit a short explanation which was all he was permitted to do, he took the question in that sense which seemed the most probable. He assumed that the delays for the most part referred to the settlement of unpaid balances and while indicating an explanation from that point of view, he also drew attention to the obvious fact that if the delays were calculated from the date of measurement and not from the date of the bill, as appeared to have been done, the periods of delay required to be explained were stated inaccurately.

The Examiners remarks in the schedule and in the office-note show that he has interpreted this question in all possible ways and it is necessary to take account of them all in order to render an explanation which may be considered satisfactory.

Let it be assumed therefore in the first instance that the bills, in the whole or part were delayed in checking. With reference to this, it has already been shown that no facts have been adduced by the Examiner to support it. If the charge was really that there was delay in checking anywhere, nothing would have been easier than to prove it or disprove it. In an explanation to certain preliminary charges made by the Examiner and which he appears not to have submitted to Government, the petitioner referred to a register that he kept during his tenure of Office at Nellore showing when bills were received and when they were disposed of. The Examiner would not have failed to notice this register when he went to inspect the Nellore Division. In fact there are reasons to suppose that he did look into this register which in form and particulars gave almost the same information as that proposed by the Examiner in his office note dated 15th September 1892 No. 189A and approved of by Government (see para 6 of the office note printed with G. O. No. 393 W, dated 5th November 1892). If only the above register and the preliminary explanation that petitioner gave and which was not submitted to Government had been looked into, the charge of delay in the check of bills would at once have been seen to be unfounded. But the charge of delay in checking bills draws with it another *viz.*, the charge of *systematic* delay in checking bills, the petitioner would solicit attention to a number of additional considerations to show that this is equally unfounded.

(1). That there were circumstances at Nellore which would deprive the fact of delay in checking bills even if there were any of the presumptionsattached to it—*viz*, that it was used as an engine of oppression against contractors ;

(2). While these same circumstances with a host of others rendered extremely improbable the hypothesis of there having been systematic delay in checking.

(e). That in the vast majority of cases it was the Sub Divisional Officer with whom, the contractor entered into an engagement and to whom therefore he was responsible for doing his work and looked for early payment, though the bills were checked by Division Office.

(b). As regards the vast majority of payments made by the Division Office, payments were made on a system which did not require the presence of the contractors at the Office, cheques being sent with acknowledgments to the address of the payees concerned.

(All these facts may be verified by the records and practice at Nellore).

(c). That under these circumstances it was difficult to delay checking, as a means of extorting contributions from contractors.

(d). That under the same circumstances there were forces in operation which rendered illegitimate delay in checking well-nigh impossible.

(e). That taking the payees of the bills in the first instance, it is difficult to conceive that they would not have pressed for payment influenced as they would be to do so by two separate considerations,

[1]. the exigencies of their contract work;

[2]. the natural unwillingness of men to let their money to remain in the hands of another without interest and

[3]. augmented as the force of these considerations must have been by a system which freed them from the annoyance of dancing attendance at the Division Office for their payments, and rendered them independant of the influence of all but the Executive Engineer.

(f). That taking next the Sub Divisional Officers, it is difficult to conceive that they should not have hurried payment inasmuch as prompt payment of the bills of their contractor was a condition precedent to the works for which they were responsible being well and energetically carried out; inasmuch as delay in payment meant to the Sub Divisional Officer's slack work and entailed on the one hand eventual responsibility for short outlay, and rendered them answerable on the other to the Chief Engineer at the end of each month for not showing proper outlay in the works under their charge;

(g). That the Executive Engineers must have been under equally strong motives to see proper outlay both in view of the eventual responsibility for unexpended balances and of his having to show at the end of every month satisfactory reason to the Chief and Superintending Engineers for short outlay in the monthly progress report;

(h). While on the other hand the Chief and Superintending Engineerswould hardly fail to repremand their Subordinates for short outlay unless they see that the reasons therefor were satisfactory.

(i). That there were thus the party, the Sub Divisional Officer, the Executive Engineer and Chief and Superintending Engineers all impelled by the aforesaid forcible motives towards seeing bills disposed of as early as possible; without taking into consideration the important reinforcement these motives would receive in the desire which each of these officers would feel to prove himself thoroughly efficient by showing as large an outlay as he can on the works under his charge.

(j). That under the state of things above described it is impossible to conceive of a systematic delay in checking bills.

(k). That unfortunately in the Nellore Division bills irregularly prepared were but too numerous during petitioner's stay there, that the system of rigorous overhauling which he introduced made him unpopular with all parties, that it was with great difficulty that petitioner was able to carry out his checking thoroughly in spite of opposition as the pencil notes on the bills themselves will testify.

So much for the charges of delay in checking and systematic delay in checking.

The next charge that has to be considered is the charge of not minimizing the delay in the disposal of a bill that is due to the delay on the part of Sub-Divisional Officers in submitting it to the Divisional Office. The Examiner distinctly makes this charge in the following remark of his.

6. "If as he states the delays in payment were attributable either *to the failure of Sub-*
'*Divisional Officers in passing bills on promptly for payment* or to the withholding of balances
'until work was finally remeasured, it was *equally the duty of the Divisional Accountant to take*
'*steps to have payments accelerated*, but *there was nothing in the records that could be traced to show*
'*that he had taken any steps in the right direction.*"

It is in the portion underlined that the charge emerges into view. But what is its meaning precisely? Does the Examiner mean that it was the duty of petitioner,

(1). To foresee the time when bills might be ready having regard to the progress of a work;

(2). To foresee the time when bills having been prepared and submitted to Sub-Divisional Officers, they should be submitted to the Divisional Office;

(3). To see that bills received in Divisional Office but sent back for revision or correction were not detained by the Sub-Divisional Officers unnecessarily;

As it is not clear which of these three he means the petitioner will deal with all the three.

As to 1 and 2 it is submitted that,

(a). it is not, the duty of an Accountant to do what is indicated in them;

(b). that the possiblity of doing so exists only for an Executive Engineer having personal knowledge of the works and not for an Accountant,

The petitioner also submits that,

[a]. though it was not his duty as Accountant to foresee when bills should be ready, yet, he has done everything in his power to accelerate their despatch,

[b]. he issued circulars under the orders of the Executive Engineer to Sub-Divisional Officers to measure work and send bills once at least in every month in regard to every work under their charge.

[c]. When these circulars were not complied with, he duly brought it to the notice of Executive Engineer.

As to charge [3] under the same head the petitioner would submit that the cases falling under this head are so few that it is doubtful whether any of the 54 cases in question falls under this head. Even if there were he submits that every necessary step in the way of reminding must have been taken by the call clerk who is charged with this duty. It is not possible for petitioner to say anything more definite in the absence of records connected with.

There remains only one more case to be considered that in which the delay is supposed to be due to the settlement of unpaid balances remaining on bills checked and paid. With respect to this it may be observed in the first instance that it would be obviously misleading to calculate delay from the date of the bill or the date of measurement or in fact from any date other than that on which the bills were paid, because no money due to a contractor receives the character of an unpaid balance till the bill is checked and paid.

Then with regard to the charge itself the petitioner would beg to draw the notice of Government to the fact that in his explanation in the schedule he referred to four causes as accounting for the delay.

(1). disputed claims under correspondence to and fro;

(2). bills attached under injunction of Civil Courts awaiting decision;

(3). amounts withheld for want of or incomplete sectioning which is generally done at the next season;

(4). part amounts withheld pending information of check measurements of the work by Sub-Divisional Officer.

The Examiner's remark on this is extremely vague. It has been once before quoted in another connection but for the sake of clearness and readiness of reference petitioner will again quote it here 'If' as he states 'the delays in payment were attributable either to the failure of 'Sub-Divisional officers in passing bills on promptly for payment or *to the withholding of balances 'until work was finally re-measured*, it was equally the duty of the Divisional Accountant to take 'steps to have payments accelerated but there was nothing in the records to be traced to shew 'that he had taken any steps in the right direction.' The cases in which payment was delayed are so numerous that they can only be attributed to gross neglect on the part of the Accountant.

While petitioner mentioned 4 causes for delay in settling unpaid balances the Examiner notices only two of such causes in the general phrase underlined in his remarks. *Before bringing a charge of gross neglect against petitioner one would have thought that the Examiner would have ascertained by something like a serious enquiry what the delays in the 54 bills were really due to, how many fell under the operation of each of the causes mentioned by petitioner.* But it is in those causes that the Examiner omits to notice that explanation has most probably to be sought for the more serious causes of delay. The first five items on the Examiner's list given in the schedule are :—

	No. of Bills.
Over 25 months ...	1
Over 20 Do. ...	1
Between 15 and 20 Do. ...	4
Do. 10 and 15 Do. ...	8
Do. 5 and 10 Do. ...	13

[It is curious that delays of over 15, 20, 25 months figure in the charges against an Accountant whose term of office comprised a period of about 15 months].

A reference to the correspondence connected with the above bills will clearly shew Government that the delays were unavoidable and not in the least attributable to petitioner. Petitioner begs that if Government are not satisfied with this statement he may be allowed an opportunity of seeing the records and furnish detailed and satisfactory explanation in each case

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As regards the remaining 27 bills, Petitioner would also request Government to see whether the inspection reports of other Divisions have not revealed a much larger per centage of cases of delay. If on this basis it is to be found that petitioner was grossly neglectful of his duties, it becomes exceedingly doubtful whether any Accountant in the Presidency can be secure in his place. Apart from this it is again a question of records as to how far the delays in these 27 cases were referable to petitioner's inaction. Petitioner feels sure that a reference to the records will clear him as completely in these 27 cases as in the 27 above refered to. He sent extracts from the contractors' ledger and piece workers' accounts from month to month to Sub-Divisional Officers and called on them to take measures for the disposal of unsettled balances at an early date.

The Examiner however says in his remarks that there was nothing in the records to be traced to show that any steps had been taken in the right direction. Just as there is in the remarks of the Examiner a hesitation between two points of view and it is not clear whether he holds petitioner responsible for not spurring on Sub-Divisional Officers to submit bills for work done or for not taking measures towards the early settlement of withheld balances, there is equal difficulty in understanding whether this remark about steps in the right direction applies to submission of bills or settlement of withheld balances. In either case it has been shown that petitioner took all the steps that were in his power as Accountant to accelerate payments. If these steps are not steps 'in the right direction' petitioner can only say that he is at a loss to understand what these steps are.

In conclusion, petitioner begs to state that in the absence of connected records and correspondence, any explanation that may be furnished will as a matter of course be indefinite. Petitioner has at great length dwelt on the possibilities of the case and the inconsistent presumptions drawn by Examiner. In his final remarks on this item, the Examiner states that Petitioner shirks responsibility and passes it on to Sub-Divisional officers. Wherefrom this conclusion has been arrived at is not clear. If with reference to petitioner's explanation of the item of charge "In fine, the matter is one I have little to do", petitioner begs most respectfully to submit that the Examiner's conclusion is based apparently under a misapprehension of the orders of the Government passed before his joining this Presidency and which continued in force at the time of his inspecting the Nellore Division. In G. O. No. 805, dated 6-3-89 the duties and responsibilities of a Divisional accountant were confined only to the record of "receipts and disbursements" and not for either the realization of receipts or expenditure of money, points of an adminstrative character to which the Executive Engineer was alone held responsible. In accordance with this principle, the audit note now sent to the Executive Engineer was then split into two.

(a) one to the Divisional accountant in which matters concerning "audit" objections alone were entered and for which the accountant was held responsible.

(b) One to the Executive Engineer in which matters relating to other than audit objections were entered. Special letters concerning the settlement of claims and dues to contractors and pieceworkers and other miscellaneous objections were sent to Executive Engineer himself, these being matters for the rectification of which it was beyond the accountant's competence. A reference to printed Routine order Nos. 19 and 57 of '89 of the Examiner's office and Examiner's circular No. 27 of '89 will shew clearly, how far it was intended to make the Divisional accountant responsible and in what respects. If in the audit notes sent to accountants any matters involving the responsibility of Executive Engineer's as distinguished from those of the accountants were referred to, the accountants were asked to point out the mistake and refer the Examiner to Executive Engineer's.

(c) The subsequent remarks of the Examiner in the schedule and in his office-note brought out several other interpretations of the questions, which accordingly petitioner was obliged to notice for the first time in this explanation.

(*d*) Looking at the question in whatever sense it is susceptible of hearing, the petitioner hopes that he has now shown that he is in no case responsible for the delays in question.

It is for Government therefore to decide whether under such circumstances petitioner shirked any responsibility properly falling to his share and whether he should be made at all responsible for delays in payment of bills (if any), unless it be delays in checking bills on receipt in Executive Engineer's office. Petitioner has proved that there has been no delay in checking. He had shewn that the delay must be due to valid reasons in every case as far as he can remember and his knowledge of the transactions of the Division permitted. It would therefore be unjust, nay-cruel, if he were held responsible for delay and adjudged thereupon.

Points XII and XIII.

Employment of G. Ramakrishna Naidu.

There are some facts connected with this case which will show that the Examiner has followed a different procedure with regard to it from that which he has taken with respect to the others. Before making the charge about Ramakrishna Naidu in the schedule, the Examiner made the same charge a little previous to the projection of the schedule, and in more explicit terms. This the petitioner, very fully explained in a letter to the Examiner dated 6th September 1892 (Vide copy enclosed) and this letter does not appear to have been transmitted by the Examiner to Government. It is not easy to see why the Examiner having once made a charge and received a full explanation, should have made the same charge once again in the schedule and required the petitioner to explain it. Whatever the reason might be, there is no doubt that the Examiner set arbitrary limits to the length to which petitioner's explanation might run in the schedule and by placing the explanation in the schedule before Government while keeping back the fuller explanation given by petitioner in his letter of the 6th September to the Examiner, he made it appear to Government that the explanation given in the schedule which was confined to the limits set by the Examiner and under the warning that the introduction of matters considered irrelevant by him would prove prejudicial to petitioner. It would have been fair to petitioner if the Examiner had laid the papers concerning this before Government; but what he has done is the direct contrary of this.

As to the merits of this charge the petitioner has not much to add to the explanations that he has already given. The Examiner however does not consider them satisfactory and arrives at conclusions in the alternative which in his opinion equally affect the official character of petitioner. According to the Examiner, either it must be assumed as more probable, that Ramakrishna Naidu was a clerk in the pay of petitioner, or he was a volunteer employed in contravention of rules. These conclusions will now be considered in the order in which they stand.

As to the first it is based on a certain statement got from Ramakrishna Naidu by the Examiner, when in Nellore on inspection duty. The particular item of evidence on which the Examiner more especially bases his conclusion is the following extract from the statement.

'After my services were dispensed with, I went to my native place. A. Ranga Rao Pantula sent word to me to come and work in the Account's branch at his own cost. He was paying rupees 15 per mensem.' The Examiner finds it difficult to believe this to be a falsehood on the grounds.

(1). That G. Ramakrishna Naidu was apparently a friend of petitioner.

(2). That he had been warned by the Examiner specially, that he would be dismissed if he perjured himself.

The first ground is purely a myth. There is not an *iota* of evidence anywhere going to show that Ramakrishna Naidu was a friend of petitioner any more than the other clerks in the

Divisional office who worked under him. Ramakrishna Naidu did not belong to the same caste as the petitioner nor was he a native of the same district. Ramakrishna Naidu is a Nellorian, bred and born while petitioner who belongs to Northern Districts was a foreigner at Nellore; nor was Ramakrishna Naidu brought into contact with petitioner at any time previous to meeting him at Nellore. If on these grounds Ramakrishna Naidu is to be presumed to have been petitioner's friend and it is to be supposed on that ground that what Ramakrishna Naidu said was true, the Examiner might have called all the clerks of the Nellore Office to witness the same fact. They were in the same relation to petitioner as Ramakrishna Naidu, and they might be therefore presumed as much his friends as Ramakrishna Naidu. The Examiner might have adduced apparently strong, corroborative evidence if he had taken the depositions of other clerks. If in fact however it would appear from the frame of the preliminary charge that the Examiner addressed to the petitioner the idea of Ramakrishna Naidu being a person in the private pay of petitioner was first put into his head not by Ramakrishna Naidu but by some other clerks in the office. His attention at the Nellore Office was directed to certain pencil remarks contained in the office copies of contractors' certificates and the Examiner says that it was after considerable questioning and cross questioning that he elicited the fact that those pencil remarks were made by one Ramakrishna Naidu a clerk in the private pay of petitioner. If therefore Ramakrishna Naidu is to be supposed to speak the truth because from the relation of clerk he stood in to the petitioner he might be presumed to be a friend of petitioner, the Examiner might have put forward against petitioner the depositions of the other clerks from whom he first learnt that Ramakrishna Naidu was in petitioner's private pay.

The Examiner has *apparently first believed Ramakrishna Naidu's statement* and founded on that, *a presumption that he must have been a friend of petitioner*. There is no mistake in presuming from the assumed fact that A is the paid servant of B, that A must have borne friendly feelings towards B. But so long as it is not proved that A is the servant of B, to assign a presumption drawn from this fact if true, as a reason for its truth, obviously involves a begging of the question. The other ground on which the Examiner is inclined to repose trust in Ramakrishna Naidu's veracity is that he had been specially warned that he would be dismissed if he perjured himself. That the Examiner should have thought this a circumstance in favour of Ramakrishna Naidu's veracity is very curious. The slightest knowledge of men and the evidence they give and the motives that operate upon them in doing so that will convince anybody that what the Examiner did was calculated to produce a directly contrary effect from that intended by him. As will appear from Ramakrishna Naidu's deposition itself, he had been working in the Nellore Office for nearly 4 years previous to petitioner's arrival at Nellore. During this period and subsequently he enjoyed an exceedingly precarious tenure of employment. Having worked for 3½ years as a temporary clerk in the Nellore he had set his heart on obtaining a permanent footing and had for the sake of obtaining it made a false statement with respect to his age. But his statement was found out to be untrue and his services were ordered to be dispensed with and he had to go away. In November 1891 he was again employed as a temporary clerk in the famine establishment and probably continued as such in the Nellore Office at the time of the Examiner's inspection. Now observe the effect of the Examiner's threat on a person like this—a person to whom it was much to retain a temporary clerk's post on rupees 15 and to whom experience had shown that he was liable to be thrown out at any moment. That person was working in the Nellore Office at the time of the Examiner's inspection with a number of other clerks who had already by their statements about his relationship to petitioner rendered him an odious and suspicious object. Suspicion had already been engendered in the Examiner's mind that the petitioner had employed him as a private clerk for his own purposes. It may well be questioned whether under such circumstances the Examiner was the person, the Nellore Office the place, the Clerks of Nellore the persons whose presence that would have brought out truth from Ramakrishna Naidu's mouth. Add to this the effect of the Examiner's threat and the result may be imagined.

But apart from the question whether Ramakrishna Naidu spoke the truth or not is it consistent with the principles of fairness and justice that his single statement should weigh against petitioner considering the weight of the issues involved in accepting it ; Is it on such a statement it is to be assumed that he was a private clerk in petitioner's pay ? Is it to be assumed from this that the business of checking bills was exclusively confined to him — ? Is it to be inferred here from that, grave suspicion is aroused, that petitioner had taken undue advantage of his position and trust to levy contributions from contractors.

There are further infirmative considerations attaching to the statement of Ramakrishna Naidu and the conclusion that has been founded thereon. If as Ramakrishna Naidu says that he was sent for from his native place to work in the Office on petitioner's private pay, and if as is sought to be deduced from this that petitioner did this with a view to continuing checking business to Ramakrishna Naidu and to make that a means of levying contributions from contractors, the question might have been asked and may be asked why Ramakrishna Naidu was not employed by petitioner, the moment his services were dispensed within July ? Why did he wait till the close of November?

And again out of the 54 bills to delaying which petitioner is said to have been instrumental, the delay was due as has been shown already in no case due to delay in checking. Is not this fact fatal to any assumption with that Ramakrishna Naidu was employed by petitioner to gain unlawful purposes. It does not appear that there is a single instance in which such purposes were achieved or may be presumed to have been achieved and why in face of this, is it assumed that Ramakristna Naidu's employment was suspicious in the absence of all evidence except Ramakristna's single statement and especially, when there is a perfectly natural and consistent explanation of the circumstances of his employment, which explains all the facts of the case.

Such are the flimsy evidence and the unpalpable presumptions on which it has been sought by the Examiner to prove petitioner an untrustworthy public servant.

Petitioner will now show how much more highly probable and consistent is the view of facts he put forward. The story was that Ramakrishna Naidu after being thrown out under the orders of the Superintending Engineer made an appeal to the Superintending Engineer against it ; that he came at the end of November 1891 to ascertain the result of the appeal, that at the time famine work had been added to the Division and the Office was deprived of a portion of its strength, that an additional hand was urgently required and applied for, that Ramakrishna Naidu being on the spot he was allowed to work in the Office in anticipation of sanction to his appointment being given on the understanding however that he would get salary only from the date on which his appointment was sanctioned. Ramakrishna Naidu had been working in the Office for 4 years and knew the Executive Engineer Mr. H. H. O'Connell for a longer time than petitioner himself. If a new man was wanted, it will not be denied that a clerk who has already had experience of business was more eligible to be appointed than a raw hand. Mr. O'Connell himself had made a recommendation on Ramakistna's behalf when he sent his appeal to the Superintending Engineer against his dismissal. On these grounds, the matter was represented to Mr. O'Connell and it was the distinct sanction and permission of Mr. O'Connell, who knew Ramakrishna Naidu for a longer period than petitioner, that he was entertained.

Ramakrishna Naidu did checking] work, before he was thrown out and after he was re-employed, and this fact was never made a secret of by the petitioner. It was known to the Executive Engineer and it was reported to Superintending Engineer in the half yearly return. The petitioner further intimated that the work of checking was never exclusively confined to Ramakrishna Naidu, that at the end of each month, when the majority of the bills therefor flowed in, he employed the whole account establishment on this business, that it was in fact not possible to check all the bills arrive at the end of the months with the help of the regular checking clerk alone.

The petitioner would leave it to Government to judge whether the view of these facts is not more probable, than that which has been put forward by the Examiner.

One thing more remains to be noticed in this connection in the alternative conclusion arrived at by the Examiner that if Ramakrishna Naidu was not a clerk in the private pay of petitioner he was a volunteer employed against rule in para 178 A of the Madras Code 'The employment of unpaid men in public offices as volunteers or under any other name is prohibited.' Do.] the facts of Ramakristna Naidu's employment show that he was a volunteer in accordance with this rule. In order that a person may be a volunteer within the rule quoted, it must from the beginning of his employment have been contemplated that he was to serve without pay for an indefinite time. But Ramakrishna Naidu was not appointed on the understanding that he was to get no pay whatever. He was appointed to a specific post, sanction for the creation of which had been applied for. The matter was urgent, and it was supposed that the sanction would be given at once. There was no reason to suppose that sanction would be denied.

Petitioner leaves it to Government to say whether the employment of Ramakrishna Naidu under the above circumstances was the employment of a volunteer against rule.

Whether Ramakrishna Naidu was a volunteer or not, whether his appointment regular or not, it is submitted that the circumstances of his employment were such as to excuse perhaps a much greater amount of irregularity. There was no secrecy in Ramakrishna Naidu's employment as it was known to the Executive Engineer and it was done with his sanction. Deprived of 5 of the clerks working in the establishment by the orders of the Superintending Engineer and weighed down by famine work, the petitioner's position was a difficult one. Famine work could not be delayed but without some additional help it could not be carried on ; would petitioner have done well if he had allowed famine work to be delayed and had not secured the help of a single clerk till sanction actually arrived for it. If the authorities, have responded at once and intrepidly to the call of petitioner for help, there was no reason for the appointment in question. His address to the Superintending Engineer was met by the reply that petitioner was to get on with his existing establishment and to make the experiment of how far he could go on with it and to report the result at the end of six months. The Examiner was apprised of the straits petitioner was in and perhaps appreciated the difficulties of petitioner's position but this did not result in his giving the help of the Assistant Accountant that was asked for. When the Superintending Engineer was written to for help in connection with famine, he sanctioned one clerk and appointed a particular person who however never arrived at the Office. All the time the under handed office establishment was groaning under the weight of the ordinary work which was already more than it could cope with and with the famine work in addition. It was not till three months after the application for a famine clerk that sanction came for his employment. If these were the circumstances of the petitioner is it just to blame him for an action without which Government and famine work would have been seriously jeopardised.

The Examiner has not only overlooked all these facts, has not only made Ramakrishna Naidu to be a volunteer under a doubtful interpretation of the rules, but he has also put upon it the extraordinary interpretation that appears in the following remark in para 5 his Office Note dated 15th October 1892 No. 248 A.

It is not difficult to see how such a position was strengthened for even a short period by the Accountant keeping the check of bills out of the hands of every member of the Office establishment and entrusting this work to a man who was either *in his private pay* or *depending on him for paid employment in the Office*.

The petitioner leaves it to Government to say whether with reference to the matters above represented the Examiner is right in presuming such a relation between petitioner and Ramakrishna Naidu as implied in the portion italicised in the above passage.

Points XIV and XV.

Careful attention is solicited to the questions, the answers given by the petitioner and the Examiner's remarks thereon.

The questions comprise the following items.

(1.) Why were work abstracts for March 1892 not finally posted up to 4th June 1892 ?

(2.) Why were the abstracts for May not even commenced on 4th June 1892 ?

(3.) Why were not arrears in posting register of works for March 1892 finally posted until 4th June ?

(4.) Why were not work abstracts in the case referred to compiled before submission of accounts ?

(5.) Why were not the registers of works in the cases referred to compiled before submission of monthly accounts ?

To these petitioner made the following reply.

'*The work abstracts were completed for the purpose of getting out the outlay on each work* '*before the accounts were sent* so that the schedules of expenditure were written from 'them though their final completion with regard to other details etc., was not found practi- 'cable before the despatch of accounts to the Examiner. These together *with the registers were* '*however completed by the end of the following month or about* 10 *days after the submission of* '*accounts save any isolated cases for special reasons.*'

From this it is clear,

(*a*) that petitioner denied that statements (1), (2) and (3) were true and,

(*b.*) that with reference to (4) and (5) the work abstracts were in all cases prepared so far as it was necessary for the purpose of arriving at the schedule of expenditure ;

(*c.*) that the completion of work abstracts and registers of works in all detail before the submission of accounts was not practicable ;

(*d*) that the records referred to were generally completed in detail within 10 days after the despatch of accounts ;

(*e.*) that the work registers and work abstracts so completed in detail may not have been completed rigorously and to the very letter *isolated cases having for special reasons to be excepted* ;

(*f*). that subject to this, work registers and work abstracts were substantially completed in about 10 days after the despatch of accounts.

How do these replies stand related to the charges against petitioner ?

(A). If in spite of petitioner's testimony to the contrary, charges (1), (2) and (3) are to be pressed against him, what is the evidence on which they stand ? There can be no other than the statements of the clerks in the Nellore office. Against this might be set the testimony afforded by the certificates of examination of accounts sent for the months concerned in which it is certified that the work abstracts and work registers for March and April were substantially complete. Again the petitioner has made a statement that work abstracts were prepared so far as it was necessary, for the purpose of arriving at the schedule of expenditure, *before the submission of accounts* and this statement is one that can be easily verified from reference to the records

If so how could it be maintained that work abstracts for May were not even commenced on 4th June 1892?

(B). If the point of the Examiner's charges in (1) and (2) is that the work abstracts and *work registers were not completed rigorously and to the letter in the case of all works*, and not that they were not substantially completed it is submitted that there is no point in it. The petitioner referred to isolated cases not being completed for special reasons. These reasons are of so various a character and so intimately bound up with the circumstances of each case that petitioner cannot explain them except by actual reference to the cases themselves

Besides, the previous years outlay brought forward and the total up to date under the several sub-heads of abstracts in the work registers have to be left open in pencil figures for the first 3 months of the official year pending submission and audit of supplemental accounts of the preceding year. This gives room to a certain incompleteness in the posting of these books which is however without remedy and which is nobody's fault.

C. The point of the Examiner's remark is farther subject to discount owing to various circumstances occurring in March, April and May which render delay in the completion of certain accounts inevitable in every Division and the strength of these circumstances were immensely reinforced by the peculiar situation of petitioner and the Nellore office at the time referred to by the Examiner.

(*a*). (1). the month of March is the heaviest month in the year for an Accountant.

(2). Then in addition to his ordinary accounts he has to compile and submit.,

(1). the administration reports for the year.

(2). annual returns to the Superintending Engineer and the Examiner.

(3). he has also to encounter in March,

(1). A tremendous rush of bills:

And in April to write up,

(2). Voluminous registers for all incomplete works of the previous years, as also for the works sanctioned for the year.

(3). Under such circumstances the strength of the office is strained to its utmost extent and delay occurs in the compilation of some accounts not only for the month of March but also for the ensuing 2 months. It is submitted for consideration whether such delay as the Examiner refers to is not a characteristic of all Divisions more or less during the months in question.

(4). It would be wrong there to charge an accountant for delay due to this cause.

(*b*). But the peculiar circumstances of petitioner at the time rendered this heavy work still more difficult to accomplish.

(1). The strength of the office was seriously curtailed; 6 extra Clerks who were working in the Division for years past were ordered to be sent back by the Superintending Engineer to their respective posts.

(2). 5 actually went away and but one of the extra clerks was left in the office; even with him however the office became seriously shorthanded.

(3). The matter was represented to the Examiner and Superintending Engineer. No help was given to petitioner and Superintending Engineer ordered him to try how far he can get on with the existing establishment and make a report of the experiment at the end of 6 months.

(4). The petitioner having expressly represented that he was unable to get on without help and he having been expressly told to try the experiment of getting on

without help 'any delay in the compilation of accounts that occurred by reason thereof' cannot in fairness be attributed to petitioner.

(5). But this was not all. In November famine was added to the work of the establishment and in December it was in full swing. To the establishment that was already insufficient to cope with its ordinary work, was added heavy famine work. It was found unavoidable to employ the services of another clerk though it was 3 months before the anticipated sanction for his employment arrived.

(6). In the months of December, January and the succeeding months till petitioner's departure, famine was in full swing and work went on increasing. Famine work is not part of the ordinary work of a Division office and a whole set of new arrangements and devices had to be contrived to cope with it. Petitioner worked day and night without respite during these months in his desire to discharge all his duties.

(7). The famine work had grown to such a magnitude that authorities began to perceive that it was unjust to lay the duty of doing it on a single person working with an impoverished establishment and shortly after petitioner's transfer to Kristna the work was handed over to an additional accountant on Rs. 100 with a separate establishment.

(8). It must be for Government to say whether in view of the above circumstances any fault can be imputed to petitioner on the ground of delay in compiling work abstracts and work registers.

(c). In this connection a remark which the Examiner makes in his office note printed with G. O. No. 3037 W, dated 5th November 1892 may be appropriately considered. In para 7 he compares petitioner and the accountant now in office and remarks of the latter that he has found no difficulty in bringing up arrears and in keeping abreast of his work. He may well be able to do this because,

(1). the heaviest part of the year was over and the severest brunt of the work had been borne by petitioner.

(2). He had no annual reports or returns to submit, no extraordinary number of bills to check, no voluminous registers to write up anew.

(3). He had 3 additional clerks in the establishment whose help the petitioner had asked for in vain.

(4). He had no heavy famine duty to attend to, the business being taken over by an additional Accountant with a special establishment.

(5). And in especial reference to work abstracts, he had much simpler work abstracts to write, *the Examiner having ordered that the detailed information* in the work abstracts need not be given.

(6). The Examiner's comparison therefore is quite misleading.

Before passing from this charge another point deserves notice.

The Examiner imputes to petitioner ignorance of the procedure in the office on the ground that the schedules for expenditure were posted from an unauthorised rough book and not from the work abstracts.

As to this it may be observed that.

(1). that the Examiner appears to have made no reference to the work abstracts themselves and that it had done so he would have seen the preliminary figures posted into

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them from which the schedules of expenditure were prepared and the Government may even now satisfy itself of this by reference to records;

(2). that as to the rough book the petitioner was not unaware of its existence;

(3). that the rough book merely served as a stepping stone to the preparation of the work abstracts.

(4). that it was however from the work abstracts themselves that the schedules of expenditure were posted in all cases;

(5). That petitioner has long been aware of the existence of such a rough book and it was he that first brought it to the notice of Major Christie in the evidence, that he gave at his instance as to Divisional accounts.

Point XVI.

The questions are.

(1). Why petitioner neglected to supervise the revision of stock rates 'as on 31st January 1892 and take the Executive Engineer's orders on it.'

(2). Why that important duty was left to the storekeeper.

To this the petitioner replied that he had taken all the necessary steps in the matter.

On this the Examiner's remark is

'This statement is unsupported by facts. There is nothing whatever in the half-'yearly return for 31st January 1892 that the revision of rates made by the store-'keeper was scrutinised in any way by the accountant.

(a). But the obvious question arises why anything should appear on the half yearly return regarding scrutiny? A business man who cares for anything at all for neatness and cleanness, will not encumber and deface the half yearly return with a record of his scrutiny but will set forth all the considerations, arguments, facts and proposals constituting such a scrutiny in a separate paper. Did the Examiner ask the storekeeper for any such paper and ascertain that there were none? The petitioner distinctly remembers that he submitted a separate paper to Executive Engineer in connection with the return after passing orders on which Executive Engineer signed the return.

(b). Again why is it to be presumed that the rates were revised by the store-keeper? The half yearly return is surely signed by the Executive Engineer or is there any doubt about this? If the return was signed by the Executive Engineer and the accountant was according to rule and practice the person to deal with a return of the kind why should it be presumed that the storekeeper revised the rates? Why, if presumptions are not to be drawn at random but on some principle agreeable to reason, should it not with greater force be presumed that the person that revised the rates was the accountant?

(c). The facts as to which there can be no dispute are that the return was signed by the Executive Engineer and passed through the hands of petitioner as accountant. How from this could the extraordinary inference be arrived at?

(1). that the rates were revised solely by the storekeeper.

(2). that the rates were not scrutinized by the petitioner.

(3). that no orders of the Executive Engineer were taken on the revision of rates?

If inferences are to be drawn on this principle is there any point at which they can stop?

(d). Nor is this all. The Examiner having assumed on no evidence that the rates in the half yearly return for January 92, were revised by the storekeeper in the ignorance

and supineness of petitioner and Executive Engineer, he has made it the basis of a superstructure which has no other foundation, namely that the work of revising rates *was systematically* left to the storekeeper and that petitioner was systematically careless about it or even perhaps not aware of the necessity of revising the rates.

(*e*). Baseless as the charges of the Examiner considered are in themselves and on the evidence he has put forward it will be seen to be still further so, in connection with the fact, that petitioner adduced in his explanation. There is positive testimony that petitioner and Executive Engineer were fully alive to their duties in regard to the revision of rates. Before the submission of the half-yearly return ending January 1892 and at the time of the submission of the return for the previous half-year the Executive Engineer took stock of the materials and made a detailed report to Superintending Engineer regarding the rates and in which he asked for sanction to write off some losses occasioned by the revision of rates. The Superintending Engineer gave the sanction and a copy of his order giving sanction has been communicated to the Examiner. If all this is true and to prove their truth there are documents available in the Examiner's office itself, to go no further, is there not direct testimony in them that petitioner and Executive Engineer *set much store* by the question of revising rates and dealt at least on one occasion with that subject in a manner worthy of its importance? If they did so once why not again in connection with the half yearly return ending 31st January for anything that appears to the contrary, in the charges of the Examiner or the evidence he adduces in support of them?

(*f*). More the petitioner cannot say in reference to so vague a charge resting in so attenuated a testimony and he must leave it to Government to judge whether petitioner has been properly convicted of blame in this matter.

Point XVII.

The question asked was,

(1) Why there was a complete absence of check
  (*a*) Of store accounts and
  (*b*) Of workshop accounts.

To this petitioner submitted as to store accounts that

(1). He had paid great attention to the check of such accounts;

(2). That the memorandum of instructions he had issued to the storekeeper would bear out this statement;

(3). That under the orders of the Executive Engineer the storekeeper's issue books were checked on the evening of every day, or if any delay occurred in writing at once the issue register up to date, on the day following that, on which they were written up to date;

(4). That the storekeeper's bills for purchases were checked in the usual course along with other bills;

(5). That at the close of every month the storekeeper was given the help of a clerk from the accounts branch to complete his books, the storekeeper being unable to do this himself;

(6) that even when the books were complete they were not accepted at once by petitioner and that before they were accepted they were checked with the stock accounts of the Sub-Division;

So much for the check he had kept over store accounts.

Then as to workshop accounts he said that,

(1). He had paid equal attention to their check ;

(2). That the memorandum of instructions issued to the workshops Superintendent with the approval of the Executive Engineer would bear out the statements.

(3). That after petitioner had joined the division he had got the capital account of the shop formed (by getting the block, machinery, and the special tools of the shop valued) to be continued further with additions and depreciations in each year ;

(4). That he had a saw pit account also opened, to verify the justification of wastage of 33⅓ per cent on timber continuously ;

(5). That the monthly wages abstracts of the Workshop labourers, the sawyer's bills and the monthly abstract of charges &c., were duly checked in the Office like other accounts.

On this the Examiner's remark is that

(1). Bills for Store purchases were checked by the Storekeeper (*i. e.* by the man who ordered the purchases and not by the Accountant ;

(2). The allocation of stores and labour to workshop orders was checked by no one ;

(3). That the arithmetical accuracy of muster rolls were not checked by the Accountant or any of his clerks before the payment was made ;

(4) that practically the store and work shop accounts were accepted by the Accountant as prepared by the Storekeeper and the Workshop Superintendent respectively.

(*a*). The Examiner, it will be remembered, went and inspected the *Nellore Division* in August 1892, *i.e.*, three months after petitioner's departure from it. It may well be that at the time of his inspection, three months after petitioner's departure, he did find the state of things that he describes in the Nellore Division. It may well be that in August 1892 the Examiner found, that according to the then method of transacting affairs in the Division, the Store Keepers' bills were checked by nobody but himself, that the musterrolls were not checked, that practically in August 1892 the Store and Workshop accounts were accepted by the Accountant as prepared by the Storekeeper and the Workshop Superintendent respectively. But in August 1892 a new Accountant had been 3 months in Office in the division and the petitioner had been 3 months out of it. If then, the Examiner found an unsatisfactory state of things in August 1892 who is responsible for it—an Accountant in Office who had been 3 months in the division or an Ex-Accountant who had been 3 months out of Office. Is it to be assumed as a matter of course and without the least proof that an unsatisfactory state of things found 3 months after an Accountant's departure, and during the regime of an Accountant who had been 3 months in Office, is a *legacy* bequeathed by the absent Accountant and not introduced or brought into existence by the acts or omissions of the Accountant in Office especially after the statement of a long array of facts supported by records showing that the absent Accountant had been doing business on quite a different principle. To blame an absent person B for a state of things found in the time of A, three months after B's departure is a convenient method of robbing Peter to pay Paul which would be much relished by all persons who may be liable to be brought to account otherwise, but it is submitted that it does not savour much of justice.

Has the Examiner made any inquiry into the truth of the long array of facts stated by petitioner and found that they were false? Has he seen the memoranda of instructions issued by petitioner under Executive Engineer's orders to the Storekeeper and Superintendent of the Workshop? Has he taken any pains to look into the capital account opened by petitioner for Workshops or to bestow a glance on the sawpit account of petitioner? If he had studied these documents they would have told a different tale with respect to the manner in which petitioner discharged his duties with respect to Store and Workshop accounts.

The Examiner became furnished with his questions against petitioner in his inspection of the Nellore Division in August 1892 and the petitioner submitted his replies in October. Did the Examiner go to the Nellore Division again to enquire into the truth of the facts alleged by his petitioner? How else did he come by the statement he makes in his remark against petitioner? If he made no enquiry and if that statement represents merely the state of things as he found in August 1892, the petitioner's statements remain unchallanged and nothing has been made out against petitioner. If he thought that no further enquiry was necessary that the statement of the Accountant now in office to the effect that the unsatisfactory state of Store and Workshop accounts, found by the Examiner in August 1892 was due to a practice bequeathed to him by petitioner, where was the purpose or the use of asking petitioner to explain at all? He might as well not have gone through the vain ceremony of asking for an explanation when he had made up his mind in the matter and when no facts adduced by petitioner even when supported by records above suspicion, were likely to change his opinion, when he was sure that the replies given by the petitioner would be so utterly false that they would deserve neither notice nor enquiry. To hold petitioner accountable for a state of things found in his successor's time on the single statement of the successor impelled as he must have been by the strongest motives of self-interest, to throw blame off his shoulders and in defiance of all facts adduced to the contrary is a clear case, if ever there was, of making an innocent person suffer for the sins of others.

(*c*). The petitioner has not much more to say than he has already said. But when his character is attacked and his competency called in question, he would request that Government would forbear with him if he say that before petitioner going to Nellore the Store and Workshop accounts were in a most unsatisfactory state, that it was due to petitioner that they were for the first time thoroughly and systematically brought under check, that it was due to him that several reforms were introduced into these branches with a view to prevent all loss to Government from those sources, that all these efforts of the petitioner were reported in favourable terms to the Superintending Engineer at the time by the Executive Engineer.

(*d*). One more point. The Examiner objects that the allocation of stores and labour to Workshop orders was checked by no one. That may be, but how is an Accountant responsible for it? Is he a judge of how much labour and how much materials should be combined, for accomplishing a particular job. Does his experience enable him to attain this knowledge or do his duties as Accountant direct him to mix himself with a matter which is the subject of pure engineering judgment? Can it be an objection to an Accountant that he did not do what Engineers alone can, or are expected to do?

Points XVIII and XIX.

This calls for no remark as the Examiner has done the petitioner, the justice of admitting that the irregularities he refers are incident to every Divisional office and not specially attributable to petitioner.

Points XX.

Attention is solicited to the question and the answer given by the petitioner. The Examiner's remark thereupon shows

(1) a misapprehension of the explanation given;

(2) and is not correct even from the wrong point of view he takes.

As to (2) it will be observed

(*a*) that the Examiner assumes that the form was discontinued;

(*b*). while the petitioner's explanation says nothing of the form being discontinued but distinctly affirms the continuance of the use of the form but only by the person to whom according to the petitioner the business of using it properly belonged.

(*c*.) it will be observed.

(*g*). that petitioner's explanation does not show that he authorised anything to be done; that it is doubtful where the Examiner got his idea of the thing being authorised by petitioner.

(*b*). that petitioner never authorised the Storekeeper to discontinue the form but only gave that person *an opinion* as to who the proper person was, to use the form, that if an authority existed, the Storekeeper would not have failed to produce it nor the Examiner to refer to it.

(*c*). that even supposing petitioner had authorised the thing, the Examiner gives the petitioner too much honor, in supposing that the Storekeeper did act and was justified in acting on petitioner's sole authority.

(*d*). that if the Storekeeper is to be supposed to have so acted, it would be interesting to know whether he had acted in any other cases in a similar fashion; because in the absence of written evidence, on *this* point would depend the decision of the question how far, petitioner had by his conduct given the Storekeeper, any reason to suppose that he should act on petitioner's sole authority.

(*e*). that as said before, the petitioner's share in the matter consisted of the giving of an opinion.

(*f*). that it is worthy of consideration whether such an opinion was not justified by the circumstances of the case.

(1). In the Nellore Division the Storekeeper has nothing to do with either receiving manufactured articles into store or sending them out; (he has a simple business of supplying certain materials wanted by Workshops, in manufacture) the Workshop Superintendent there, doing the business both of manufacturing goods and sending them out.

(2). Form No. 29 is intended for the use of the person who receives manufactured goods into store and passes them out, the form is the warrant or authority to the sentinel to let them pass.

(3). The Storekeeper of the Nellore Division is not such a person, he neither receives manufactured goods into store nor passes them out; as he was called 'Storekeeper' he was fixed with the business of issuing accounts in form 29.

(4). The result of this was that while having nothing to do with the custody or issue of manufactured goods, the Nellore Storekeeper had to show a mass of superfluous entries in his accounts regarding receipt and issue of goods.

(5). It was in these circumstances that petitioner expressed the opinion that as the Workshop Superintendent did the duty and was responsible for the custody, store and issue of such goods, he was the proper person to sign the form (No. 29) and not the Storekeeper.

Points XXI and XXII.

The questions comprise two items:—

(*a*). Neglect to maintain register of liabilities.

(*b*). How it was possible in the absence of register to complete letters of credit.

The reply to this was:—

(*a*). that a register was maintained.

(c). that in the circumstances of the Nellore Division there were no entries to be made in the register, there being no purchase of English Stores &c., to be treated as liabilities.

This remark of Examiner on this is most extraordinary.

'It is difficult to understand that an Accountant of Ranga Row's experience would 'have it believed that 'purchase of English Stores' form the only liability of a division.

'This explanation is most unsatisfactory.'

The Petitioner used the phrase 'English Stores etc' and the Examiner takes this to be equivalent to English Stores alone.'

Nothing could be a greater mistake. The phrase 'English Store etc' if it means anything, must mean not English Stores only, but a class of things of which 'English Stores' are merely an illustration and of the contents of which class, they are not an exhaustive enumeration. When a person refers to A and X it would be incorrect to understand him as only referring to A and found a depreciating remark thereupon.

The Nellore Division has its own quarries and Workshops. It wanted no stores from other Divisions. No entries could therefore appear in the Register regarding stores from other Divisions. In the Nellore Division therefore, the entries if any, would refer for the most part not to stores obtained or the work done in other Divisions but of purchases of English stores. That is the reason why petitioner referred prominently to the purchase of articles of European manufacture, though the expression used by him includes much else besides that; when there is a purchase neither of articles of European manufacture nor stores from other Divisions, no entries can appear in the register of liabilities. The register might be maintained with the most rigorous method and care, but it will remain a blank book.

As to the explanation for the 1st item the 2nd item, how it was possible to complete letters of credit requires no remark.

Points XXIII, XXIV and XXV.

The questions relate to service books. The petitioner said in reply that:—

(1). the service books were exclusively in the charge of the Head Clerk in the correspondence branch, the Accountant having no control over them.

(2). that petitioner brought the matter to the notice of the Examiner on various occasions, commencing from the very first day on which he took charge of the Nellore Office.

(3). that petitioner begged the Executive Engineer to allow petitioner to do the work but he was not willing to take it away from the Head clerk.

The Examiner's remark on this runs as follows

'Here also the Accountant tries to throw responsibility on other's shoulders. That the 'service books were under the charge of the Head Clerk does not exonerate him from 'neglecting the matter. He had been made manager of the office and it was his 'bounden duty to have seen that so important a matter as the opening of the service 'books, their verification and their re-attestation, received due attention.'

What is there in petitioner's explanation to support this remark ?

(a). Did not petitioner show his appreciation of the importance of these records and their being properly kept up ? From the very first day the petitioner set foot in the Nellore office to the day he left it, the petitioner repeatedly brought the unsatisfactory state of these records to the Examiner. Did this show neglect and shirking of responsibility on petitioner's part. ?

(b). Was the Head Clerk in exclusive charge, or was he not, of the service books ? Did petitioner ask the Executive Engineer to transfer the work of keeping service books to petitioner or did he not ? Did the Executive Engineer refuse such a transfer or did he not ? A man may be the manager of the office a hundred times over, but if a particular piece of work is confined to the Head Clerk, and the Executive Engineer does not allow the manager to supervise the Head Clerk in regard to that work, what steps can the 'Manager' take to see that the Head Clerk does his work ? If as Manager the petitioner had control over the Head Clerk in regard to the service books, where was the necessity or the sense of the oft-repeated appeals of the petitioner to the Examiner in regard to service books ? And were such appeals to the Examiner and the abovementioned appeal to the Executive Engineer, anything but a sign of petitioner's appreciation of the importance of those records and his endeavour to discharge to the utmost stretch of his power, his responsibilities in regard to this matter.

(c). If the Head Clerk was allowed to let service books fall into arrears, and the Executive Engineer would not allow the work to be transferred to petitioner and if Examiner did not heed the oft repeated appeals of petitioner, whose fault is it that the service books fell into arrears ?

(d). To illustrate the same point, namely, that petitioner never shewed a disposition to overlook the importance of the service books, that, wherever it was in his power, he took prompt measures to polish off arrears and bring them up to date, the petitioner would beg to state that when he was transferred from Nellore to Kistna Eastern, he found that, arrears in regard to service books, on a much larger scale existed there than in the Nellore Division. But inasmuch as the work of keeping the books was there entrusted to an ordinary clerk, and the Executive Engineer was disposed to allow him to supervise the whole staff in the Office, the petitioner was able to clear off arrears and bring service books into order within a fortnight after his arrival. This took place before any of these charges was brought against petitioner and it took place too in a Division the work of which is far heavier than in the Nellore Division. It is worthy of consideration whether in these circumstances petitioner can be supposed to have neglected service books at Nellore.

Point XXVI.

(1). It is difficult to understand what the Examiner means by his prompt and effective measures, in his remark on this question. The petitioner communicated the order to Sub-Divisional Officers but what more petitioner as an Accountant could do, is not clear.

(2). If the Sub Divisional Officers were only too glad to have a change, one would think that on the receipt of an order of Government, authorising the change, they would have set about briskly to bring about the change. In spite of the alacrity which must be presumed to have inspired them, the discontinuance of the practice on the statement of the Examiner, took 4 or 5 months; what can be those prompt and effective measures which could do in a shorter time, what self-interest-itself was not able to accomplish in less than 4 or 5 months ?

3. Then again what extent of meaning should be attached to the words continuance of 'payments etc'. If out of a hundred instances of payment to the P. W. D. 3 are made direct to the treasury, by the parties concerned, can these 3 instances be said to constitute a continuance of the practice of making payments to the treasury direct, while there are 97 p. c. of cases where it is otherwise.

4. Lastly assuming that the practice continued, what power did petitioner possess as an accountant at the Division Office, to prevent private parties to resort to a practice they were familiar with, except by information circulated to them. Petitioner could only communicate

the order of Government to Sub Divisional Officers and it was their duty in turn to communicate it to their subordinates and these again to their subordinates and so on. The information had thus so to speak to undergo a long process of filtration, before reaching the parties concerned. And when the information reached the parties, some time would be taken by them in passing from one course of practice to the other. Whether all this may not reasonably take 4 or 5 months' time is open to question. But even if this process of filtration and overcoming of inertia, took a longer period than it ought, how could the accountant or Sub Divisional Officers be responsible for it?

5. On the whole it is submitted that the matter is hardly one that can be imputed as a fault to petitioner.

APPENDIX A.

'LIST OF DEFECTS AND IRREGULARITIES IN THE ACCOUNTS OF NELLORE DIVISION.'

PATRIOT PRESS—SALEM.

List of defects and irregularities in the Accounts of "Nellore Division" referred to in Appendix A.

Irregularity.	Points on which explanation is required.	Accountant A. Runga Raw's Explanation.	Examiner's Remarks.	Remarks.
1. Absence of contract agreements for the following works:— i. Impts. to Codur channel. ii. Minor branch Eastern Channel iii. Challacalava left embankment. iv. Eastern Channel, minor branch channel. v. Repairs to Kavali tank sluices. vi. Manipallimadugu tank.	I. Why were not agreements entered into for these works?	I. Agreements with contractors and piece workers for execution of works are entered into by Sub-Divisional officers. These are sometimes received early and sometimes late. The absence of agreements was duly brought to the notice of the Executive Engineer in checking bills, and the delays are to a great extent minimized by issue of circular instructions and special calls. In the absence of recorded information, I regret, I cannot say anything more concenring the special cases referred to in this para.	I. Nothing could be traced in the records to show that agreements for these works had been specially called for. This shunting of responsibility on to Sub-Divisional officers is unsatisfactory.	Please see Appendix A pages 1 to 6.
vii. Winding-dam across Mattakalava channel. viii. Maladevi draw.	II. In the absence of agreements, with what were bills checked?	II. The bills are always checked in comparison with estimates (for sub-heads, quantities and rates), the terms of contract in this division being at a certain percentage reduction over estimate amount. The percentage reduction agreed upon by Sub-Divisional officers is noted by them at foot of the bills, and they were accepted on the responsibility of Sub-Divisional officers.	II. Under such a system it would be quite possible to make payments for work for which no agreements whatever had been entered into; and the intervention of a Divisional Accountant to ensure financial regularity in the Accounts of a Division would be unnecessary.	
2. Failure to keep the register of contract agreements up to date.	III. How do you explain this?	III. All contract agreements are on receipt made over to one of the account's clerk Venkatasubbiah for entry in the Register and check, and to the best of my knowledge the book was always shewn brought up to date.	III. That the register was *not* posted up to date shews how ineffective was the Acct's supervision of the work of his assistants.	Do. page 6.
3. Want of method in the record of contract agreements.	IV. While agreements were scattered about among correspondence records, how was it possible to check bills promptly?	IV. The agreements were filed in a bundle in the order of number given them corresponding to that given in the Register. There was no necessity to their being mingled with correspondence records, since they have been separately registered and recorded in the accounts' section. This was strictly observed during my stay in that office.	IV. The difficulty experienced in tracing agreements for payments made in May 1892 disproves the Accountant's statement of what the practice was in his time.	Do. page 7.
4. Out of 114 Pass-books only 4 were in the name of the Executive Engineer	V. Why were not steps taken to get this rectified?	V. The India Code which required the alteration has come into force from 1st August 1892. I left the division about two months before that date the cash deposited by contractors as security shall "(be placed by the Executive Engineer in the nearest post office savings bank in his own name (*i. e.*, under his official designation and without any mention of his personal name.)" The introduction of the Government of India Code involved *no "alteration"* on this point.	V. This ignorance of the *Madras* Code is lamentable. Para 996 of that Code lays down that	Do. pages 7 to 9.
5. Want of method in writing up the Register of security deposits and neglect to keep it up to date	VI. How do you explain this?	VI. The entries on the register were made in chronological order like any record of the kind, and was always written up to date. No special instructions given for its maintenance.	VI. The refutation of this statement lies in the fact that great trouble was experienced in making the extract from the register for the year 1891-92.	Do. page 10.
6. Omission to include in contractor's acknowledgment in central office voucher No. 172 for May 1892 Rs. 130-1-0, the value of materials supplied.	VII. Was this effective check of a bill?	VII. I had not the opportunity of finally examining the vouchers for May before submission to the examiner, as the accounts for the month were rendered by my successor. I regret for the omission which might be due to over sight.	VII. This is a mistake that would only occur under careless supervision of work done by assistants, and one that might have resulted in loss to Government.	Do. pages 10 & 11.
7. Absence of Executive Engineer's order to pay on all original contract certificates.	VIII. Why were bills paid without this?	VIII. Not a single payment was made without the pay order of the Executive Engineer, and pay orders were obtained on bills on which notes to enable the Executive Engineer to give pay orders are entered and these bills were retained in the Division office, being treated as certified copies of bills as usual.	VIII. The order to pay ought to have been written on the original bill, and the amount should have been expressed in both words and figures.	Do. pages 11 & 12.
8. Neglect to post the contractor's ledger since December 1891.	IX. Why was not this important record kept up to date? X. Such being the case, what guarentee had you that previous payments were correctly checked?	IX. Consequent on the removal of extra-clerks working in the office under orders of the Superintending Engineer, which was reported by Executive Engineer to the examiner applying for the services of an assistant accountant (*vide* para 11 of my explanation date 6-9-92, the clerk posting the contractor's ledger had to be put in charge of work register, and the one posting work Registers had to be spard for the correspondence branch which occasioned the delay. Every strenuous exertion was however made to write it up a few days later. X. Previous payments were correctly checked from certified copies of the bills which are facsimile to originals with regard to all particulars.	IX & X. The contractors ledger is the only authorised record for exhibiting the state of a contractor's accounts, and the circumstances stated by the accountant do not justify so important a record having been kept in arrears for 5 months.	Do. pages 13 & 14
9. Delay in the payment of 54 bills as detailed in enclosure A.	XI. The delays are classified as follows:— No. of bills. Over 25 months ... ... 1 „ 20 „ ... ... 1 Between 15 & 20 months.. 4 „ 10 & 15 „ 5 „ 5 & 10 „ 13 Over 4 months ... ... 3 „ 3 „ ... ... 6 „ 2 „ ... ... 9 „ 1 month ... ... 8 What explanation have you to offer?	XI. It would appear that the periods of delay made in each case is calculated from date of measurement to date of payment, whereas there are cases of not unfrequent occurrence in which bills are not generally submitted by the executive subordinates long after the measurements are taken, and then again in their passage through the Sub-Division officer they are detained by them for check measurement of work in all possible cases, and then passed on to the Division office From my general knowledge of the division I beg to submit that the extraordinary delays appear due to (1) disputed claims under correspondence to and fro, (2) bills attached under injunction of Civil Courts awaiting decision, (3) amount withheld for want of or incomplete sectioning which is generally done at the next season, (4) part amounts withheld pending information of check measurement of the work by Sub-Divisional officers. *The information is one that could be elicited on the spot and on reference to connected correspondence. In fine the matter is one that I have little to do.*	XI. Here again the accountant shirks responsibility and passes it on to Sub-Divisional officers. If as he states the delays in payment were attributable either to the failure of Sub-Divisional officers in passing bills on promptly for payment or to the withholding of balances until work was finally remeasured, it was equally the duty of the Divisional accountant to take steps to have payments accelerated, but there was nothing in the records that could be traced to shew that he had taken any steps in the right direction. The cases in which payment was delayed are so numerous that they can only be attributed to gross neglect on the part of the Accountant.	Do. pages 15 to 22.

Irregularities.	Points on which explanation is required.	Accountant A. Runga Row's explanation.	Examiner's Remarks.	Remarks.
10. Employment of a private servant named G. Ramakrishnama Naidu on the check of contractors' and piece-workers' bills from November 91 to February 1892.	XII. On whose authority was this man allowed to work in the office without pay from Govt?	XII. As already explained in para 10 of my explanation this Naidu was one of the extra clerks doing duty in the Division office sometime prior to my joining the Division, and continued afterwards to do the same work that he was doing before, namely, checking bills and fair copying accounts. His services were dispensed with by the Superintending Engineer on account of age bar when got into permanent service. He was allowed to work in the Division office when unemployed on the distinct understanding that he would get pay only from the date of his appointment being sanctioned with the approval of the Executive Engineer in anticipation of being taken as temporary famine clerk to cope with the pressure of the work then devolved on the office, and was subsequently so employed though a little later than at first anticipated for reasons explained in my explanation adverted to above.	XII and XIII. The Accountant denies that G Ramakrishna Naidoo was in his private pay; but opposed to this is enclosure C in which the man himself distinctly makes the following statement:—"After my services were dispensed with, I went to my native place A. Runga Row Pantulugaru *sent word to me* to come and work in the Accounts branch *at his own cost. He was paying me Rs* 15 *per mensem.*" I do not see what object the said clerk who was apparently a personal friend of the Accountant could have had in making such a statement as that contained in the words which I have underlined, knowing as he did for I had warned him that if he perjured himself he would risk his present appointment, and such being the case I find it difficult to give credence to Runga Row's denial that the man was in his private pay. But even admitting it the Accountant was guilty of clear disobedience of orders in introducing an unpaid candidate into the office, the prohibition against which in Madras Code para 17-A is emphatic—"The employment of unpaid men in public offices as volunteers or under any other name is prohibited."	Do. pages 22 to 25.
	XIII. Why was not the check of bills entrusted to members of the office establishment?	XIII. Each clerk in the office had his quota of work specified by the Executive Engineer. Since this Naidu who was doing the work of checking the bills &c., was removed, there was no body available to look after the work. Moreover one clerk of the accounts branch had to be spared for correspondence branch. The extra help applied for as stated above either to Superintending Engineer or the examiner was not granted. In consequence this Naidu who was naturalized with the work was allowed to continue to do it as there was no other alternative to get through this work. I may add here that the bills in the Nellore Division are numerous, as all works there are carried out on contract, and a majority of these bills are received in the latter end of the month and consequently the help of other members of the branch was also resorted to for a day or so.		
		XII & XIII. Having been fully explained by me in my explanation dated 6-9-92, a reference to the same is earnestly solicited.		
11. Arrears in the compilation of work abstracts *e. g.* those for March 1892 were not finally posted up to 4th June. Those for April 92 were only commenced on the 4th June those for May were not even commenced on 4th. June.	XIV. Why were not these compiled before submission of monthly accounts to the examiner	XIV & XV. There are two clerks employed in the compilation of work abstracts and Posting Registers of works, one helping the other. The work abstracts were completed for the purpose of getting out the outlay on each work before the accounts were sent so that the schedules of expenditure were written from them though their final completion with regard to other details &c., was not found practicable before the despatch of accounts to the examiner. These together with the Registers were however completed by the end of the following [illegible] days after [illegible] accounts have any isolated cases for special reasons. March being an exceptional month in the year when there would be a rush of expenditure, and as Registers for all works for the ensuing year have to be opened afresh in April, you will please observe that the delay in writing them up in these two months was quite unavoidable	XIV & XV. This explanation cannot be admitted. Heavy arrears of important records such as work abstracts and registers would not be allowed to exist by any Divisional Accountant who was alive to the responsibilities. The last four lines of the Accountant's statement shews how little he was acquainted with the [illegible] in the office. The schedules of expenditure were not posted from the work abstracts as they ought to have been, but from an unauthorised "rough book."	Do. pages 26 to 29.
12. Arrears in posting Register of works *e. g.* for March 1892 not finally posted until 4th June for April 92, only commenced on 4th June.	XV. Why were not these books posted before submission of monthly accounts to the examiner.	and necessarily runs into May also, and that every concession must be given. I however fail to understand how it was represented that those for April were only commenced on the 4th June; whereas the schedules of expenditure which were despatched to the examiner by the 20th were written up from abstracts for that month.		
13. Neglect to supervise the revision of stock rates as on 31st January 1892, and take Executive Engineer's order on it.	XVI. Why was this important duty left to the store keeper?	XVI. To the best of my recollection the revision of rates was never made without the approval of the Executive Engineer. I remember that a report was also made to the Superintending Engineer where necessary to write off losses and revised rates.	XVI. This statement is unsupported by facts. There is nothing whatever on the half yearly return for 31st January 1892, to show that the revision of rates made by the store-keeper was scrutinized in any way by the Accountant.	Do. pages 29 & 30.
14. Complete absence of check (1) of store accounts and (2) of work shop accounts	XVII. What explanation can you offer to this point?	XVII. A reference to the memorandum of instructions issued by me with the approval of the Executive Engineer to the store-keeper will show the attention these accounts received from me. The store-keepers issue books were under orders of the Executive Engineer checked by me in the evening of every day or the following that they were written up to date; and his bills for purchases were examined, in the usual course along with other bills. At the close of each month, he was to complete his books with the help of a clerk in the accounts' branch as he could not do this himself, and when the whole was complete, they were checked by me with stock accounts of Sub-Divisions &c., before finally accepted.	XVII. Bills for store purchases were checked by the store-keeper *i.e.* by the man who ordered the purchases), and not by the accountant; the allocation of stores and labour to workshop orders was checked by no one, nor was the arithmetical accuracy of muster rolls checked by the Accountant or any of his clerks before the payment was made. Practically therefore the store and workshop accounts were accepted by the accountant as prepared by the store-keeper and the workshop Superintendent respectively.	Do. pages 30 to 32.
		2. As in the case of store accounts, these also had received equal attention from me as it will be seen from the instructions issued to the work shop Superintendent with the approval of the Executive Engineer. After I joined the division I got the capital account of the shop formed (by getting the block, machinary, and the special tools of the shop valued) to be continued further with additions and depreciations in each year. A saw pit account was also opened to verify the justification of wastage of 33⅓ per cent on timber for each year continuously. The monthly wages abstracts of the work shop labourers, the sawyer's bills, and the monthly abstract of charges &c., were duly checked in the office like all other accounts.		
15. Confusion in filing of vouchers for tools and plant purchased and issued.	XVIII. What was your system for the filing of these?	XVIII. The vouchers for sales and purchases were filed in the order in which they are entered in the list of vouchers.	XVIII & XIX. Nothing more need be said about these points as the defects noticed at my inspection might occur in any office.	Do. page 32.
	XIX. Did you always see that properly signed vouchers were received for all the issues?	XIX. Yes, as far as I am aware.		

No. 131–A.

MADRAS, *29th August 1892.*

FROM

I. S. SHERLOCK HUBBARD, ESQ.,

EXAMINER OF P. W. ACCOUNTS, MADRAS.

To

THE EXECUTIVE ENGINEER,

KISTNA EASTERN DIVISION.

SIR,

During my inspection of the accounts of the Nellore Division last week several remarks were noticed on office copies of Contractors' bills; and it was only after considerable questioning and cross-questioning that information was elicited to the effect that they were made by a Clerk, named G. Ramakristnama Naidu who from November 1891 to February 1892 was in the pay of A. Ranga Row, late Accountant of the Division, and whose duty it was to check Contractors' bills before payment.

2. The remarks in question purport to be notes of the extent to which the bills had been checked by the said private servant of Ranga Row, but inasmuch as they were in pencil and therefore easy to be obliterated, they were informal. The same stricture applies to Accountant's proposals to pay which are also in pencil: and inasmuch as the above check appears to have been accepted by the Accountant without any personal scrutiny or without scrutiny by any servant of Government, the matter is the more irregular.

3. In a word, the whole proceeding is so extraordinary that I have the honor to request that Accountant A. Ranga Row, may be called upon to explain his conduct in the matter; and in doing this he should state specifically:—

i. Why did not check the bills himself or at least have them checked by one of members of the office establishment.

ii. Whether the Executive Engineer authorized the introduction of the said G. makristnama Naidu into his office, knowing that the clerk was in the pay of the Accountant.

iii. Whether the Executive Engineer was aware that the payment of the Contractors' bills was ordered on the check of the said clerk.

4. The favor of an early attention to this letter is requested.

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

(Signed) I. S. SHERLOCK HUBBARD,
Examiner of P. W. Accounts, Madras.

ACCOUNTANT,

Please submit your E planations through me before 6th Se ember.

1–9–92. (Initialled) C. J. U.

Irregularities.	Points on which explanation is required.	Accountant A. Ranga Row's explanation.	Examiner's Remarks.	Remarks.
16 Discontinuance of form No. M. 29.	XX. Who authorised you to discontinue the use of this form.	XX. The store-keeper having complained ones to me that he had to sign this form without actually receiving the articles and his books were unnecessarily burdened by shewing them as received and issues when it was not the case actually, I told him if such be the case his signing the form was apparently valueless, and that the warrant can be issued by the workshop Superintendent himself instead of by the store-keeper The use of the form was not discontinued. I do not exactly recollect what further was done about the matter.	XX. The Accountant took a great deal on himself, in ordering the discontinuance of a form that had been prescribed by Government in Madras Code para 1607.	Please see Appendix A pages 32 and 33.
17. Neglect to maintain a Register of liabilities.	XXI. Why was not this important record maintained?	XXI & XXII. A register was maintained in office as K. Venkatasubbiah, but I do not remember having any transactions under this head: there being no purchase of English stores &c., which require to be treated as liabilities.	Do. pages 33 and 34.	Do. pages 33 and 34.
	XXII. In the absence of it, how did you complete application for letters of credit?			
18. Neglect to obtain Executive Engineer's verification of service books for the period from 1-4-91 to 31-3-92	XXIII. Not a single book was verified. What explanation have you to offer?	XXIII, XXIV & XXV. Here also the Accountant tries to throw responsibility on other's shoulders. That the service books were under the charge of the Head Clerk does not exonerate him from neglecting the matter. He had been made manager of the office, and it was his bounden duty to have seen that so important matter as the opening of the service books, their verification and their reattestation received due attention.	Do. pages 34 and 35.	Do. pages 34 and 35.
19. Neglect to have the opening page of 21 service books as detailed in enclosure C, reattested under the fiveyears' rule	XXIV. What have you to say in explanation of this?			
20. Absence of service books for the following: 1. Mahazed Sirkar muns. 2. G. Ramaswamy clerk K.Veera Raghavah.	XXV. Why were not these opened? Or if opened why were not they taken care of?			
21. Continuance of payments in Treasury by private individuals in the instances specified in enclosure D since the receipt of G.O. No.3405 W dated 17-12-91.	XXVI. Why did you allow this to continue?	XXVI. Immediately on receipt of the G. O. a circular was issued to the Sub-Divisions requesting to stop this procedure and revert to the old system.	Do. pages 35 and 36.	Do. pages 35 and 36.

To

I. S. SHERLOCK HUBBARD, Esquire,

Examiner of P. W. Accounts, Madras.

Through

THE EXECUTIVE ENGINEER,

Kistna Eastern Division.

Sir,

In obedience to your letter No. 131 dated 29-8-92 to the address of the Executive Engineer, Kistna Eastern Division, I beg to offer the following explanations.

Before however replying to the allegations therein made I beg to submit that matters have entirely been misrepresented by the office, who have evidently taken an undue advantage of my absence to crown their several malicious attempts that they made against me from the very outset, simply because, I did not give in to them, and, were it not for the kind and strong support of the Executive Engineer I would have been undone at the very beginning; I therefore request your kind perusal of a copy of notice issued by the Executive Engineer Nellore Division, to office members concerning the several anonymous and psudonymous petitions apparently sent by them against me to different authorities and also purport of the result of his inquiry and report to the Superintending Engineer 2nd Circle, which, I am confident, will convince you the truth of my assertions. The perusal of the above, I beg to submit, is absolutely necessary to throw as much light as possible on the misrepresentations made by them against me and to prove the spirit of vindictiveness which they have evinced from the very outset. There is great deal too much to be stated in this connection, but I refrain from going further into the matter, lest it may occupy much of your valuable time with my individual grievances and shall confine myself almost exclusively to the points touched in the letter under reply.

Notice.—Several anonymous petitions against the Divisional Accountant, to the Chief Engineer, to Superintending Engineer, and to undersigned have been received. All these petitions have been enquired into, and the accusations made in them have been found groundless. It seems evident to undersigned from the contents of the petitions, that the anonymous writer is a member of the Divisional Office. If he has any grounds for the accusations he has made, he is desired to come forward and make them boldly himself, stating and proving his accusations. If any more such anonymous petitions are received, every endeavour will be made to find the writer, and he will be dealt with according to his deserts.

(Signed) H. H. O'CONNELL,
Executive Engineer, Nellore Division.

27-7-91.

Purport of letter by the Executive Engineer to the Superintending Engineer, dated 3rd August 1891 No. 128.

That he has gone carefully into the accusations made against the Accountant in all the anonymous petitions and has not framed any ground for suspecting him of any malpractices; that the Accountant has borne good character in the divisions where he was before, and that since his arrival here has introduced several reforms all calculated to check fraud and that he (Executive Engineer) has little doubt that this was at the bottom of petitions against him and that he does not think that any more similar petitions should be noticed.

3. To turn to the subject-matter under reference I beg respectfully to submit that G. Ramakrishnama Naidu has been one of the six extra clerks that were working in the Nellore Division Office for sometime prior to my joining the Division which was on the 28th January 1891 and continued afterwards to do the same work that he was doing before, viz., checking the bills with measurement sheets and fair copying accounts.

4. The bills in the Nellore Division are numerous as all works there are carried out on contract system as a rule, and as a majority of these bills are received in the latter end of the month, their check devolved upon other members of the branch also (to pay up every bill received before the closure of the month with a view to avoid short outlay) though this Naidu was nominated for the work.

5. In the bills calculated and presented for my check and pay order for the first time, after I joined the Division, I came across several irregularities which were subsequently found to be not uncommon, *viz.*,

(*a*) Extra items brought in bills not provided for in the estimate nor permitted by authorities.

(*b*) Unauthorized excess over Sub-heads of estimates.

(*c*) Want of agreement as to rates payable and other terms of the contract.

(*d*) Want of security deposits.

(*e*) Utilizing the provision for contingencies without the sanction of the Superintending Engineer or the Executive Engineer.

(*f*) Utilizing the percentage short tendered by Contractors on extra work not authorized.

I could not under the circumstances venture to take upon myself the responsibility of preparing pay orders in the prescribed printed form No. M-232 without obtaining Executive Engineer's previous permission as to the amount payable in each case and consequently brought the matter to his notice; whereupon it was ordered that each bill should first be submitted to him with the necessary notes for his orders. I then gave out a standard form as to the several points concerning which information has to be picked up for each bill before it was brought for my examination, and arranged to make a note of the same on the office copy of the bill itself so that they may be more handy for ready reference to items within. These bills with notes thereon and with the connected documents were presented for my verification and examination in small batches as they were prepared. Examining each bill with measurement sheets and satisfying myself as to the accuracy of the notes, checking previous payments to be deducted, ascertaining recoveries to be made for stock articles issued to Contractors and tools lent to them without the deposit of their value, &c., the bills were passed on to the Executive Engineer with my proposals for payment on each bill. With regard to final bills the accuracy of calculations is also tested by me.

6. On the return of these bills from the Executive Engineer with his orders for the amount payable in each case, pay orders prepared in the prescribed printed form No. M-232 accompanied with checked bills were sent for Executive Engineer's signature agreeably to para 11 of Appendix (Z) and after they are returned signed by the Executive Engineer these pay orders together with the bills, were made over to the cashier to be dealt with finally by him afterwards, *viz.*, drawing cheques, paying or sending them by post to Contractors agreeably to para 12 of Appendix Z, the Accountant's concern having ceased with the issue of pay orders.

7. No doubt this process resulted in a little delay in the payment of bills as they had to travel twice over between the office and the Executive Engineer, but this was unavoidable under the circumstances. It may not be out of place to add here that I had also to introduce a register to show when each bill was received and disposed of so as to enable me to keep a watch over the receipt and disposal of the bills.

8. The notes on the bills being only intended for Executive Engineer's information for the time being, to enable him to see the circumstances of each case, so as to pass orders, and not to form a permanent record to serve any after-purpose, their entry in ink on the bills (where no provision is made for such remark) was thought objectionable, hence they were entered in pencil; and the representations that these notes were accepted by me without my personal scrutiny is, as you will be pleased to observe, anything but true inasmuch as there would be no other object in my getting up the information than for scrutiny, for, it was I that started these notes finding that the bills were being recklessly prepared to the very pie of the Estimate amount without regard to the points noted in para 5 above.

9. It will thus be seen that each and every claim of the Contractor was thoroughly scrutinized and finally checked by me with my initials attached thereto. I should be the last man to have ignored or overlooked this fundamental work of my own.

10. As regards G. Ramakristnama Naidu being in my pay, &c., I beg to submit that as already stated in para 3 above the Naidu had been one of the six extra clerks doing duty in the Division Office sometime prior to my joining the Division and continued in service afterwards. Meanwhile the Superintending Engineer issued orders to send the six extra clerks working in the office to their respective posts of whom this Naidu was one, and whose services were also subsequently dispensed with by Superintending Engineer on account of age bar when got into permanent service.

11. The fact of office having become shorthanded by the above order of the Superintending Engineer was brought to the notice of the Examiner, by the Executive Engineer at the time, and the services of an Assistant Accountant were applied for. The Examiner while admitting the necessity for the services of an extra clerk replied that there were no Assistant Accountants to be spared and that an application should be submitted through the Superintending Engineer for an additional hand. This was however not allowed as the Superintending Engineer ordered that a report should be made after a trial of six months with the sanctioned staff.

12. The Naidu after his services were dispensed with went away to get an appointment elsewhere and no proper arrangement could be made for his work (the office having become shorthanded) and it was done by others with difficulty. Failing however to secure an employment elsewhere and having also appealed to Superintending Engineer for a reversal of his decision, this Naidu came back to Nellore to know the result of his appeal. It was just the time when famine clerks were about to be appointed and a clerk for the Division Office in connection with the famine work in the office was also applied for. As this was only a temporary appointment the Naidu begged that he might be favoured with the post if sanctioned and that he would continue to work as usual in the office awaiting sanction to the post which was allowed by Mr. O'Connel the Executive Engineer, (considering the great need in the office for hands) on the distinct understanding that he would get pay only from the date of his appointment being sanctioned and not before. The clerk agreed to this condition and continued to work in the office as before in the hope of getting the post. He however failed in the first chance as the Superintending Engineer nominated the clerks himself but succeeded shortly after. He was never in my pay and I lay under no obligation to pay him. The fact of his being employed in the office from the beginning in checking the bills and fair copying accounts is not only known to the Executive Engineer but was also known to the Superintending Engineer the same having been reported in the half yearly return sent to the Superintending Engineer's Office.

12.-a. Hence you will be pleased to observe from the foregoing,

(a) that the Contractors' bills have received due attention from me in their scrutiny and that I have not entrusted the work of checking, into the hands of men other than those that were doing it in the Division Office.

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(b) that the Executive Engineer was perfectly aware that G. Ramakristnama Naidu was working in the office without pay for certain time after he was thrown out of service, in the hope of getting a post and was doing his usual work but not in the pay of the Accountant which is anything but true.

13. The above explanation has been unavoidably prolix. But nevertheless I beg to be allowed to add a few lines more pertaining to the general matter. During my whole service in the Department ranging over 25 years, I have done to the best of my ability and most conscientiously and always alive to the interests of Government the work that was entrusted to me and I was always given credit for honestness of my work as a Divisional Accountant and for not shirking to enlighten responsible offices on all the matters requiring their close watch and scrutiny, without regard to personal trouble and the unpleasant revelations which such conduct may bring about as they did in several well known instances between myself and those affected by such revelations, and in no case have I done anything to discredit the said opinion formed of me.

In short I have rendered a literally profitable service to Government in the Nellore District also, notwithstanding my short stay in that Division, by the reforms initiated to keep all transactions in due form and control and it is to these reforms the Executive Engineer alludes in his letter to the Superintending Engineer the purport of which was noted at the beginning of this explanation though some of these however remain unrealized especially with regard to revenue receipts &c., owing to my sudden transfer and I regret that I had not the opportunity of myself representing these things at your inspection.

Begging to be excused for taking up your valuable time with this lengthy explanation.

I beg to remain,
Sir,
Your most obedient Servant,

(Signed) A. RANGA ROW.
Accountant, D. P. W.

6-9-92.

APPENDIX B.

Final Explanation of A. RANGA ROW on Examiner's Office Note No. 102-A dated 17th March 1893 anent the alleged improper dealings with a Contractor.

Examiner's Office Note. Paras 1, 2 and 3.—Introdutory—Calls for no remarks.

Paras 4, 5 and 6.—In these paras, the Examiner makes the following allegations.

(1) that a debt was incurred by the petitioner to the plaintiffs between 10th March and 5th May 1891,

(2) that a payment of Rs. 30 was made by the petitioner on 5th May 1891 towards the debt,

(3) that a payment of Rs. 300 on 16th August 1892 to the plaintiff led to the case being compromised,

(4) that it is in evidence that the plaintiffs exercised great forbearance in recovering their money, their cause of action having arisen between 10th March and 5th June 1891, and their suit having been instituted on 7th March 1892,

(5) that the petitioner was guilty of a delay of over one year and two months in paying his debt,

(6) that such delay cannot be due to want of means on the part of the petitioner as he is reputed to be in good circumstances.

Allegations (1) and (2) are to be found in the plaint presented by the plaintiffs; (3) is in the letter forwarded by Vengama Naidu to the Secretary to Government, P. W. D., and to the Accountant General, P. W. D.; (4), (5), (6) rest apparently on Examiner's sole authority.

In the first place, with respect to these allegations, it is to be observed that the object of the Examiner's Note is to find out whether petitioner had or had not improper money dealings with Vengama Naidu, and Pocha Reddy Ranga Reddy. In carrying out that object, a discussion of the available evidence and its bearings with reference to this,—the only and the most important question discussed in the Note,—will naturally precede any statement of a positive conclusion regarding the question. Nevertheless the very first statement of the Examiner, when he passes beyond his introductory remarks is—

(1) that a debt was incurred by the petitioner to the plaintiffs between 10th March and 5th May 1891, and he uses no qualifying words to show that he regards it as not yet established. In fact, there are two circumstances which go to show that he intends it to be taken as a final conclusion and not a mere hypothesis to be discussed and proved hereafter.

(*a*) Introductory words with which this, along with other statements, are ushered in, to the effect that they are the results of an enquiry made into the matter.

(*b*) words in para 4 to the effect that 'it is in evidence that the plaintiffs exercised considerable forbearance in the matter,' would appear directly to show that the Examiner intended to treat the statement as to the debt and its part payment as proved.

Statement (1) is followed by five others expressed in an equally unqualified way.

The petitioner would leave it to Government to say whether in an enquiry instituted with a view to ascertain whether certain facts existed or not, to state at the outset of it, a number of positive conclusions regarding those very facts without indicating the proof for them, is not likely to prejudice the petitioner's case in a high degree.

In the second place it is to be observed that statements (1 and 2) rest on the averments of Vengama Naidu, and Pocha Reddy Ranga Reddy in their plaint and there is no other *evidence* for them. That this in itself will not suffice to raise even a *primâ facie* presumption as to the truth of those statements, will appear from the following considerations :—

(1) that they are the statements of parties *interested* in saying it,

(2) that they are the statements of parties on *inimical terms* with the petitioner as will be inferred from their conduct towards the petitioner since June 1891,

(3) that they are the statements of *irresponsible* persons,—ryots of small means occupying a low grade in social life,

(4) that they are the statements of persons, *who had not scrupled to charge the petitioner with having forged their names to a contract,* knowing that in doing so, they were uttering a falsehood.

Statement (3) is contained in Vengama Naidu's letter to the Secretary to Government and there is no *evidence* for it except his own. Besides the considerations already adduced, his statement here is further subject to discount owing to the following :

(1) That it is a *gratuitous* statement tendered of his own accord and at nobody's request.

(2) That it is the *gratuitous* statement of a person who *cannot be supposed to have been prompted to make it by zeal for the purity and prosperity of the P. W. D.*

(3) That it is the *gratuitous* statement of a *person filled with deadly animosity against the petitioner as the letter itself will show.*

(4) That the *contents* and the *wording* of the petition and the *time* when it was presented, show that it cannot be the *bonâ fide* production of Vengama Naidu, ignorant ryot as he was, unacquainted as he must have been with the English language much less the rules of the P. W. Code, indifferent and oblivious as he must have been to the movements of petitioner or the proceedings against him.

(5) That the statements of Vengama Naidu, are merely statements made at the instance of a prompter who knew better than Vengama Naidu what the petitioner spoke about, what was petitioner doing and what was done to him and knew better how to calculate the best time for presenting the petition to produce the greatest effect.

The petitioner leaves it to Government to judge whether in these circumstances, any reliance can be placed on these statements.

In the third place, it is to be observed that statements 4, 5 and 6 standing without proof as they do, are connected in no obvious way with the question at issue, *viz.*, whether petitioner had improper dealings with contractors. Contractors may have been forbearing, and petitioner may have delayed, but these circumstances will not establish that there were dealings between the contractor and the petitioner, for to speak of forbearance and delay, it must be assumed in the first instance that there *were* such dealings. If it be *proved* indeed that petitioner had

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dealings with contractors, the fact that contractors forbore and petitioner delayed will be an aggravating circumstance. But to advert to the aggravating circumstance, while the principal fact has not been proved and stands without proof, has a direct tendency to prejudice the petitioner's case by diverting the attention from the fact that the charge against him has not been proved and making it dwell on a circumstance which would aggravate the charge if it were true ; as if a conditional circumstance like that was in itself a proof of the charge on which it was conditional.

Para 7 calls for no remark.

Para 8 calls for no remark as it simply re-states in order, the principle allegations made by the petitioner in his explanation.

Paras 9, 10 and 11. In these paragraphs, the Examiner considers how far petitioner makes out the first of the allegations made by the petitioner in his explanation and how far it is supported by the copy of the written statement sent up by him to the Examiner ; with respect to these points, he arrives at the following conclusions :

(1) that if the contractor's statements were false, they had wantonly placed the character, reputation and appointment of the petitioner at stake,

(2) that in such circumstances, an honest man in petitioner's situation would have insisted on the case being proceeded with to the bitter end,

(3) that the suit was instituted on 7th March 1892, and the written statement purports to have been filed on 13th April 1892, that the petitioner therefore unnecessarily allowed five weeks to elapse before filing his written statement,

(4) that between 13th April '92 and 8th June '92, a period of nearly two months elapsed, time enough for the petitioner to have seen the case through, during which however petitioner did nothing towards prosecuting the suit,

(5) that on the 8th June '92, the petitioner was transferred from Nellore and the petitioner left Nellore without having done anything towards the suit though he knew that it hung like the sword of Damocles over his head,

(6) that an honest man in petitioner's position, in his desire to press on the suit to the bitter end, would not have allowed the aforementioned delays to occur in the filing of the written statement and the settlement of the suit,

(7) that as in petitioner's case, such delays did occur, the petitioner showed no disposition to insist on the case being prosecuted at once and to the bitter end,

(8) that while the alacrity of an honest man would show him to be honest ; the dilatoriness of petitioner would show that he was not honest,

(9) that while the conduct of petitioner renders his statements regarding the suit suspicious, it is to be remembered that the contractor who supported his claims 'with full details as to the date and quantity and value of the twelve different supplies would hardly have gone into Court with a fictitious claim and rendered himself amenable to law for a malicious prosecution,'

(10) that while doubt attaches to the conduct of the petitioner in allowing a delay of 5 weeks to take place before filing his written statement, it is also doubtful whether the said written statement was ever filed in Court, as a copy of it is not to be found in the papers forwarded by the District Judge of Nellore.

All the above conclusions are not stated in so many words by the Examiner but they are all to be found expressed or necessarily implied in his paragraphs.

With respect to statements 1 to 8, it is to be observed that the gist of the argument therein appears to be that

(1) it was within the option of petitioner to have his case decided soon or late,

(2) that an honest man would have elected to have it decided soon,

(3) that as the petitioner did not elect to do so, he could not be honest.

With respect to (1), the following considerations as to procedure in civil suits will show that it was not in the option of the petitioner or any honest man to have had the case disposed of sooner than it was :—

(a_1) that the mere fact that X files a suit against Y will not enable Y to know that he has been sued,

(a_2) that a summons to Y will have to be taken out by X to acquaint Y with the fact,

(a_3) that a summons so taken out takes some time in the delivery to the defendant,

(a_4) that it is only on receipt of such summons that Y is in a position to know that he has been sued and to proceed to contest the suit,

(a_5) that the summons to a defendant is generally to the effect that he should appear and answer the plaintiff's claim, on a certain date or file a written answer to the allegations in the plaint within a date fixed by the summons,

(a_6) that in such circumstances, the defendant even if disposed to delay the matter cannot over-step the date fixed by the summons either for his appearance or his written answer without giving the plaintiff the right to claim an *ex parte* decree at once,

(a_7) that therefore if Y did actually delay his appearance or answer beyond the appointed time, the case would not be delayed but disposed of at once by an *ex parte* decree,

(a_8) that therefore where a case is not disposed of by an *ex parte* decree and a period of five weeks elapses between the filing of the suit by X and the filing of the written answer by Y, this delay must be due either to the time occupied by X in taking out summons or the time occupied in delivering the summons and not to the dilatoriness of Y,

(a_9) that the Civil Procedure Code draws a distinction between a summons for a settlement of issues and a summons for final disposal of the case,

(a_{10}) that according to law, in the case of Small Cause Suits, the summons must always be for the final disposal of the case,

(a_{11}) that therefore a summons in a Small Cause Suit issued to Y at the instance of X is a summons for final disposal of the case while it is the first intimation to Y that he has been sued by X,

(a_{12}) that therefore Y can have as little share in determining the date fixed by the summons for the hearing of the case, as in taking out the summons of which he knows nothing till he receives it,

(a_{13}) that the date so fixed for hearing is to a great extent independent alike of the volition of plaintiff as of the defendant, and the Court fixes it with reference to a variety of considerations with which the parties have nothing to do, *viz.*, the nature and the importance of the suit, Small Cause or Regular; contested or uncontested, the number, and character of suits undisposed of, instituted earlier in point of time, etc.,

(a_{14}) that even if the defendant on receiving the summons should desire to curtail the period within which, according to the date fixed in the summons, the case could come on for hearing, *there is no provision of law according to which he may petition the Court to shorten the period merely because the suit against him is false or because he wishes to see the suit through before he is transferred,*

(a_{15}) that because a case is posted for hearing on a particular day, it does not necessarily follow that it must be heard on that day ; that the case being only one of a number posted for hearing on that day, so much time may be occupied with the hearing of the cases, standing earlier in the cause list that there may not be time that day, to give a hearing to the case in question,

(a_{16}) that when a case posted for hearing on a particular day is not heard on that date, then it does not follow that it must be heard on the very next day, that the Court in spite of the solicitations of parties may adjourn the hearing to a day, months later,

(a_{17}) that every Court enjoys a period of cessation of work for two months every year between the months of May and July ; and that therefore a delay in hearing a suit caused by this interval is delay for which nobody is responsible.

It is clear from the above that the Examiner's conclusions 1 to 8 are based upon a grave misapprehension as to the course of civil procedure and that they establish nothing. But if the Examiner's view of the delay does not establish or even raise a presumption that the petitioner was dishonest, the following considerations will establish a directly contrary conclusion, *viz.*, that petitioner is honest and that his story is a true one.

(b_1) That if the contractor's claims were true, the best course for the petitioner would have been to compromise at once.

(b_2) That the longer the suit lasted, the greater was the chance of the existence of the suit getting wind and becoming known to higher authorities.

(b_3) That if the contractor's claim were true, a man in petitioner's position would not only have not failed to compromise the suit at once, but would have also sought and purchased the silence of the plaintiffs on the matter by a bribe or inducement and the petitioner has done neither the one nor the other.

(b_4) That for 3 months from 7th March to 8th June 1892, the petitioner did not do anything towards compromising the suit.

(b_5) That on the 8th June he left Nellore for a distant place without having done anything towards compromising the suit.

(b_6) That by allowing the suits to be prosecuted for so long a time and by leaving Nellore without having done anything towards the compromise of the suit he was undertaking a tremendous risk.

(b_7) That his choosing to undertake such a risk can only be explained by supposing that the case of the contractor was false, and his confidence that his character would emerge unsoiled from the suit.

Then as to statement number 9 of the Examiner regarding the improbability of the contractor coming into Court with a detailed claim knowing it to be false, it may be observed :

(c_1) That what weight attaches to it in the argument of the Examiner is to a great extent drawn from the presumption raised by the Examiner, that the delay in the prosecution of the suit is inconsistent with petitioner being honest.

(c_2) That when this presumption falls to the ground, the argument which is propped by it, is to a great extent weakened.

(c_3) That the argument is one that is double-edged, *i. e.*, that can be equally used against the contractor as against the petitioner.

(c_4) That if it may be argued that it is improbable that one will make detailed claims knowing that they are false, it may be argued equally well that bad men will make their false claims look like the true claims of honest men, in order to raise in their favour the presumption of truth which attaches to the latter.

(c_5) That this argument should be allowed little weight in India where according to the opinion of the highest judicial authorities, false charges and false evidence are rife in an extraordinary degree.

Then as to statement No. 10 which expresses a doubt as to whether petitioner's written statement was filed in Court at all, it is submitted that :

(d_1) From the copies granted to petitioner of the correspondence between the District Judge of Nellore and the Engineering authorities on the subject, it would appear that *no more than the papers connected with the withdrawal of the suit and the plaint in the suit*, were called for from the District Judge.

(d) That if a copy of the written statement is not among the papers sent by the District Judge, it is because no one called for it.

(d_3) That if the Government should so require, the petitioner will obtain a certified copy and forward it to Government.

(d_4) That if no written statement has been filed, the case should have been disposed of by an *ex parte* decree long before it was, actually.

(d_5) That no doubt need therefore be entertained that the written statement was filed.

Para 12. In this para, the Examiner deals with an allegation contained in petitioner's explanation to the effect that Vengama Naidu was not a contractor during his time and appears to be of opinion that it is sufficiently disposed of by a telegram from Superintending Engineer to the effect that Vengama Naidu was a contractor at the time. As to this the petitioner submits as follows :

(a_1) That there are indications in the petitioner's explanation itself which would show that Vengama Naidu was a contractor in a certain sense.

(a_2) That the petitioner expressly admitted that Vengama Naidu's name came under his notice in connection with contract business on two occasions, once in connection with payment for some work done by him previous to

the arrival of petitioner in Nellore, and again in connection with the Giddalur Tank contract for which he made a tender.

(a_3) That after having made these admissions, he could not have meant that Vengama Naidu could not be called by the name contractor, that term being taken in a wide sense.

(a_4) That petitioner's statement as to the little contracting work done by Vengama Naidu during petitioner's time has not been disproved by the Superintending Engineer's Telegram and the Government may even now satisfy itself of the truth of it by reference to records of the Executive Engineer's Office at Nellore.

(a_5) That the object of the petitioner in saying that Vengama Naidu was no contractor in his time was rather to intimate the fact that he actually *did* no contract work during his time, inasmuch as the only contract into which he entered into during the petitioner's time, was the Giddalur Tank Contract and this he failed to perform.

(a_6) That the fact that Vengama Naidu actually did no contract work during petitioner's time and the fact that the commencement of hostilities on the part of Vengama Naidu against the petitioner synchronised with his tender for the Giddalur Tank Contract, would both go directly to show that apart from other evidence, it was highly improbable that Vengama Naidu could have come into such intimate relations with the petitioner as must be assumed to have subsisted if Vengama Naidu is held to speak the truth.

(a_7) That the object of the petitioner was further to show, that inasmuch as if petitioner's statement of Vengama Naidu's contract work is true, there was only one occasion for bringing petitioner into contact with Vengama Naidu and as that occasion was in May 1891 it would be difficult to see how he could have come into contact with petitioner before that date while his plaint shows that his transactions with petitioner began early in March.

(a_8) That it was to show further that inasmuch as in March, the petitioner had been only one month in the Nellore division it would be difficult to conceive that petitioner should so soon have entered into business relations with *any* contractor, still less with a contractor, the occasions for coming into contact with whom were so few.

(a_9) That it was to show that Vengama Naidu's real profession was cultivation, that as such it was not his business to make supplies, that as such he could not be supposed to have developed any special skill in making supplies, that it would therefore be difficult to conceive why petitioner should have employed Vengama Naidu for supplies even supposing that some contractor *was* employed.

(a_{10}) That the object of the petitioner was as is stated above, will be seen from the fact that it appears as part of a summary of facts intended to show that petitioner had never had anything to do with Vengama Naidu and in which full justice is done to the nature and character of the contract work done by Vengama Naidu in petitioner's time.

(a_{11}) That the Examiner might possibly have understood that the petitioner's denial of Vengama Naidu's right to the name of a contractor, was intended to strike at the root of the enquiry, inasmuch as if petitioner had

dealings with a person who was no contractor, that cannot possibly cause loss to Government.

(12) That the petitioner's explanation never takes up this position at all.

Para 13 (and a remark in para 8 to the effect that petitioner's explanation contained much irrelevant matter.)

This para says that there is no proof for Proposition III in petitioner's explanation, viz., that the suit was brought against the petitioner as a continuation of a series of plots and machinations of the Head Clerk in the Divisional Office and the plaintiff and his party. The Examiner's saying that there is no proof for this proposition must be connected with the remark that the petitioner's explanation contained much irrelevant matter, for it is this so-called irrelevant matter, as the petitioner hopes to show, which constitutes the proof for the proposition. The petitioner humbly solicits attention to the following considerations.

A charge is brought by X against Y. There is no evidence for the charge except the opposing assertions of X and Y. To fortify his statements, Y proposes to show that the charge brought by X is the continuation of a conspiracy against him. He offers in evidence

(1) The fact that X suffered loss to a certain amount by reason of a foolish contract he entered into with Government.

(2) That he might not have suffered any loss if he had been allowed to back out of the contract, but he saw no chance of getting Y's help to do so.

(3) That X thereupon sent up a pseudonymous petition to the Superintending Engineer accusing Y of having forged the name of X to the contract.

(4) That in an enquiry held over the petition by the Executive Engineer, X admitted that his accusation was false.

(5) That on the conclusion of the enquiry the Executive Engineer, ordered service of summons on X to complete his contract.

(6) That in carrying out the order, it was found that Z a clerk in the office to all appearance unconnected with X, tried to evade the service of summons.

(7) That Z is by reason thereof transferred to another office.

(8) That as a result of investigation into anonymous petitions against Y the Executive Engineer places it on record that Y was guiltless, that the charges against him were false and due to his unpopularity as a rigorous discharger of his duties, that the writer of the petitions was a clerk in the office, that further anonymous petitions would be severely noticed.

(9) That on service of summons, X expresses his inability to fulfil the contract.

(10) That therefore the earnest money of X is ordered to be credited to Government.

(11) That an appeal to the Superintending Engineer against the crediting of the earnest money proves ineffectual.

(12) That the fact that the appeal has proved ineffectual is known to X only a short time before the institution by X of his suit against Y.

(13) That the suit is for nearly the same amount as the earnest money lost by X.

The petitioner would leave it to Government to say whether these facts are relevant or not with reference to Proposition III. If they are true and then truth can in the majority of cases be tested by records above suspicion, they show.

(1) That X cherished a long standing animosity against Y.

(2) That X was not alone in harbouring such feelings against Y.

(3) That X probably incited by Z the clerk had sought to injure Y by making heinous accusations against him by means of anonymous report to the Engineering authorities.

(4) That the probable cause of X's animosity towards Y was the fact of his having entered into a disadvantageous contract with Government to back out of which surreptitiously he could not get the help of Y.

(5) That by reason of Y's loyalty to the interests of Government, X should have conceived such animosity against Y as to accuse him of the high offence of forgery would show that X was a person of no character and was not restrained by any scruples from making the most reckless and extravagant assertions.

(6) That the fact that X tried by surreptitious means to back out of a contract into which nobody had compelled him to enter, would show that he was not an honest person.

(7) That the fact that X on the prospect of the loss of money readily employed so low a subterfuge as that of falsely accusing Y of forgery to recover his money would show that he was not the person who would hesitate at any means by which he could recover his money.

(8) That the fact that X is a cultivator by profession residing at the distance of 10 miles from Nellore, while his coadjutor in his charge against Y is a cultivator living at a distance of 40 miles from Nellore, coupled with the fact that they did so little work as contractors would tend to show that they were not *bonâ fide* contractors.

(9) That the fact that a person of X's standing in life with little education and living at a distance from Nellore and after having done so little contract work as he did, should have been able to make so persistent and so great a stir against Y is not intelligible except on the supposition that he had capable and intelligent co-operators with him who were filled with the same enmity against Y.

(10) That the fact that in the accusation of forgery brought against Y several persons besides X joined with him in making it, would go to strengthen the presumption.

(11) That the fact that in the suit brought by X against Y another person joined who was no contractor would go still further in the same direction.

(12) That the fact that Z, a clerk in the office, evaded service of summons to X with whom he had no obvious connection would go still further in the same direction.

(13) That the fact that as found by the Executive Engineer it was a clerk in the office, that was the writer of the anonymous petitions, would go still further in the same direction.

(14) That the Executive Engineer's investigation brought to light that by rigorous discharge of duties and the introduction of reforms, Y had made a number of enemies, who yet from the places they held, were not in a position to make an open demonstration of their enmity against Y; that such persons if they wished to injure Y, should have had to find tools, who from their position and character, could at once act as their agents of vengeance

and shelter their personality; that they could not have found such tools except among persons, who from their ignorance, inexperience and want of thought such as generally characterizes the class to which X belonged, were peculiarly liable to be imposed upon and made tools of by sharper men, that to suppose therefore that they accordingly made use of X and his brethren to execute their plans for harming Y, will not disaccord with the theory above advanced that X's action against Y should not be construed as his own but as that of his party.

(15) That it is difficult to explain why X delayed the making of his claims for nearly a year, deadly hostilities having broken out between him and Y several months earlier;

(16) While on the supposition, not unreasonable in the circumstances, it is submitted, that X had no cause of action from March to June, that having lost money in a foolish contract later on the idea of recovering it by a false suit did not occur to him till it was clear that all endeavours foul and fair of recovering the money through the official channel was futile, the delay is fully explained.

Paras 14 to 24. In these paras, the Examiner examines the probability of the petitioner's statement that the suit was withdrawn by the plaintiffs in their own interests but not "on compromise effected at the Accountant's instance." He decides against its being probable and rests his opinions on the following considerations:

(1) That the conduct of petitioner in having delayed to prosecute the suit for 3 months, while the suit was still in his own hands, was inconsistent with petitioner's explanation being probable.

(2) That the statement of the petitioner that his son a boy of 17 years old was *prevailed upon* to consent to the withdrawal of the suit is worthless.

(3) That the statement that petitioner's counsel was induced to consent to the withdrawal to avoid further trouble and expense to petitioner and that the plaintiffs might have a guarantee that no further action would be taken against them for wrongful accusation is improbable on the grounds.

(*a*) That while according to the terms of Section 373 of Civil Procedure Code the withdrawal of a suit allowed by that Section implies 'some insufficiency or formal defect in the 'ground of action', the clause in the withdrawal petition filed by plaintiffs under Section 373 refers to a compromise which would imply the receipt by plaintiff of consideration and satisfaction.'

(*b*) That while in face of petitioner's inaction in regard to the suit, this consideration cannot be supposed to be a guarantee against further prosecution, Vengama Naidu's letter to the Secretary to Government refers to a payment of Rs. 300, which must be presumed to be true.

(*c*) That in spite of what might seem '*a weak link*' in this argument caused by the statement of Vengama Naidu in his letter to the Secretary to Government, *viz.*, "that the Razinamah (compromise) was drawn, "signed by both his (petitioner's) and my (Vengama Naidu's) Vakeels "and submitted 'to the District Judge of Nellore,' being in direct "contradiction to that of the District Judge who distinctly stated that "the parties filed no Razinamah", this contradiction is a harmless error that inasmuch as withdrawal is not the same thing as a compromise, and as

compromise implies receipt of consideration, the arguments already advanced for supposing that the payment of Rs. 300, averred by Vengama Naidu was this consideration would still hold;

With respect to the first of these grounds it has already been abundantly proved that the Examiner's arguments on this head are based upon a fundamental misapprehension as to the course of Civil Procedure; that the Examiner has here caught a Tartar, that far from the facts leading to any presumption of petitioner's dishonesty, they afford a strong presumption of the honesty of petitioner and the truth of his statements.

With respect to the second, the petitioner submits the following considerations.

(1) That any improbability which might attach to a statement that a boy of 17 years old gave his consent to the withdrawal of the suit will cease to exist if it be remembered that though it is difficult to conceive of a boy of 17 years old as capable of calculating all the far-off consequences of a withdrawal and giving his consent with reference thereto, it is easy enough to conceive of a boy 17 years old being prevailed upon to do so when it is represented to him that when the plaintiffs themselves were willing to withdraw the case there was no need why petitioner or his family should expend any further money on a sorry business especially as petitioner having been permanently transferred from the scene of action could not watch the case.

(2) That while this improbability disappears, there is nothing against petitioner's statement being held to be true in face of the fact that petitioner had for *three months* while he was at Nellore when the suit was proceeding, not done anything towards a compromise and *had left* Nellore without doing anything, though, as shown already, a compromise was his eve, an early compromise was both more expedient and advantageous than a compromise late in the suit which would have been ruinous to him and might have seemed conclusive proof of his guilt,—in face of this fact not to mention other considerations.

(3) That if it is true that petitioner did not compromise because the suit was false and he patiently awaited its disposal to bring the framers of it to judgment, the fact that an imprudent consent to withdrawal was given in petitioner's absence at a great distance from the scene of action, by a boy of 17 years old only partially capable of judging of what he did would accord perfectly well with all the features of the case.

With respect to (3) grounds *a*, *b* and *c* it is submitted:

(*a*) That as already shown there is no force in the argument about petitioner's delay except on his side.

(*b*) That there is a great error in the translation of the clause in the withdrawal petition assigning the cause for withdrawal that the original clause in Telugu runs as follows: "యీరాజీనామ నుండి పృథ్యగాణములు [illegible] విరమణమను చేయుచున్నాము గనుక." that the words (privatugateermanum) mean private determination and not private compromise (as to this, Brown's Telugu Dictionary or the Telugu Translator to Government may be consulted); that there is a tremendous difference between *a private compromise* which as the Examiner says implies, receipt of some consideration by plaintiff and a *private determination*, which may mean anything.

(c) That no conclusion can be drawn from the words 'private determination' except the purely negative one that the parties wished that the Court should not continue to have anything to do with the matter in the suit.

(d) That if the Court had understood by the terms 'privatugateermanum,' 'private compromise' it would have called upon the parties to file the compromise, the words of Section 375 being imperative. 'If a suit be adjusted wholly or in part by any lawful agreement or '*compromise*' or if the defendant *satisfy the plaintiff in respect to the whole or any part of the matter of the suit*, such agreement, compromise or satisfaction SHALL be recorded and the Court shall pass a decree, &c.'

That if the suit had been compromised by the payment of Rs. 300 to Vengama Naidu, as stated, the Court will not have failed to call upon him to file a document in Court to that effect.

(e) That the Court did not call upon the parties to do so, and that no compromise was filed is cogent evidence to show that the interpretation put by the petitioner on the words (privatugateermanum) is correct consistent as it is with the natural meaning of the word.

(f) That the Examiner is not quite right in saying that withdrawal always implies 'some insufficiency or formal defect in the ground of action,' that the words of Sec. 373 speak not only of this but of any other *sufficient ground*. For permitting plaintiff to withdraw, that words intimating that the parties do not desire the intervention of the Court might be one of such sufficient grounds,

(g) That therefore the Examiner's fine distinctions about withdrawal and compromise prove nothing.

(h) That the Examiner fails to give its proper value to a most cogent circumstance in the letter of Vengama Naidu to Government which in itself would prove the falsehood of Vengama Naidu's assertions.

(i) That the contradiction between Vengama Naidu's assertion that a 'Razinamah,' (compromise) was drawn, signed by both his (petitioner's) and my (Vengama Naidu's) Vakeels and submitted to the District Judge of Nellore, and the distinct statement of the District Judge that no such Razinamah was filed is not such a small matter that it can be passed over as a harmless and unintentional error (arising perhaps from forgetfulness in Vengama Naidu's part.)

(j) That it is impossible to conceive that a person who has taken such care as not to forget the suit and the transactions connected therewith, as he must be supposed to have taken, in order to be able to report the matter, as he did of his own accord to the Secretary to Government, P. W. D., 4 months after its termination, that a person who gives such precise details as to the drawing up, signing and filing of the Razinamah could have made a mistake as to its filing; that it is incredible that a person so wakeful and so full of a faithful memory should have forgotten the most important matter in the allegation he laid at petitioner's door.'

(k) That it is impossible not to believe that in making the statement about the Razinamah, Vengama Naidu uttered a deliberate falsehood of a most glaring character.

(l) That a person capable of uttering such a falsehood could not be supposed to have made other statements in his petition better situated from the point of view of truth.

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Para 25. The Examiner here says as follows, 'It is for Government to decide whether (a) the plaintiff's allegation supported as it appears to be by the documents of the District Judge, Nellore, or (b) the Accountant's denial of them is worthy of credence.' With reference to (a) it has been abundantly proved that the documents furnished by the District Judge, Nellore, do not on the one hand afford the slightest corroboration to the plaintiff's allegation, and furnish cogent proof on the other view of the case put forward by the petitioner, while the strongest reasons have been given for supposing such allegation to be a falsehood and nothing but a falsehood.

With reference to (b) on the other hand it has been shown that,

(a) The Examiner's criticism of it has left untouched the validity of petitioner's explanation except in the way of adding strong corroboration to it.

(b) The petitioner's explanation is the only hypothesis under which all the facts of the case can be reconciled and any other explanation will render the case more or less unintelligible.

(c) That the petitioner's explanation in connection with previous facts has all the marks and signs of true speaking while the contractor's allegation is directly characterised by the opposite qualities.

(d) That the conclusion is therefore irresistible that the allegation charging petitioner with having had improper dealings with a contractor is utterly false.

APPENDIX C.

Explanation of A. RANGA ROW on Examiner's Office Note No. 41-A dated 8th February 1893 anent Case of over-payment.

In Para 1 of his Office Note, the Examiner holds petitioner responsible for the following :

i. for having paid the second bill dated 26th May 1891 for Rs. 95-2-4 without challenging the excess charges ;

ii. for having paid that bill on 6th June 1891 without proper scrutiny ;

iii. for having failed to detect the excess charges for sectioning contrary to terms of the agreement until 2nd September 1891 or until 2 months and 26 days after the payment had been made ;

iv. for having called for a 'revised bill' when more than the specified amount had already been paid, his proper course having been to advise the Sub-divisional Officer of the over-charge and to request him to recover it from the piece-worker ;

v. for having paid the third bill (date not known) for Rs. 184 also without scrutiny ;

vi. for having kept out of the office-records the Sub-divisional Officer's letter No. 2670 dated 26th March 1892 (explaining the circumstances under which a revised bill was submitted) which was discovered by a clerk on 12th May 1892 unregistered while posting the work-abstracts for March 1892.

The first point to be submitted for consideration is whether charges (1), (2) and (3) are not all the same. To pay a bill without challenging excess charges is the same thing as paying it without proper scrutiny. To ask why certain excess charges were not discovered earlier is to ask the same thing as why the bill was paid without proper scrutiny at the time it was paid, why the bill was paid without challenging excess charges at the time it was paid. Why is a single charge thus broken up with needless tautology into three charges all expressing the same thing ? except for the purpose of producing a false impression as to the magnitude of the charges against petitioner.

(2) The second point is whether it would be all right to say that the second bill was paid without proper scrutiny. Reference is solicited to the bill itself. The amount of the bill is for Rs. 95-2-4 and the amount paid on the bill is Rs. 62-0-7 leaving a balance of Rs. 33-1-9 withheld pending check measurement. The usual percentage of deduction on a bill not marked for final payment is about 10 per cent while Rs. 33-1-9 is very much more than 10 per cent of Rs. 95-2-4 ; in fact it amounts to more than one-third of the total amount of the bill. If the second bill had been paid without scrutiny the amount withheld would have been not more than 10 per cent of Rs. 95-2-4. But the fact that not 10 per cent only, but nearly 35 per cent of the bill was withheld can be explained only on the supposition that by reason of a proper scrutiny applied to the bill it was found that the bill required special treatment. On a study of the bill it was found that it contained several items for which there was no provision in the piece-work agreement which were accordingly disallowed.

(3) The third point is that so far as can be judged from the papers furnished to the petitioner, scrutiny, would appear to have been on the alert from the very outset in regard to this case. Among the papers granted to petitioner is a letter dated 30th May 1891 from the Sub-divisional Officer which runs to the following effect:—

I have the honor to report that the sectioning work done by piece-worker K. Ranga Reddi to rectify the work done by Ipur Narayana Reddi, contractor of the Kistnapatam Canal special repairs amounts to Rs. 207-6-8 which should be deducted from the amount due to Ipur Narayana Reddi.

Final Bill for Rs. 95-2-2 in favor of K. Ranga Reddi is herewith submitted.

This letter is a reply to a letter of inquiry issued to him from the Division Office which he refers to at the head of his reply as 'your No. 214 dated 30-4-91'. A copy of this letter has not been furnished to petitioner. How the letter originated and what its contents were petitioner cannot say from memory. But one point it is submitted will be clear on a study of the reply that there was still a doubt entertained as to how the clause in the piece-work agreement regarding the limits within which the cost was to be contained, should be treated. Such a clause in the first place is inconsistent with a piece-work agreement. Para 1344-A of the Madras Code distinctly says that work may be given out on the piece-work system only when there is no understanding on either side as to any definite quantity of work to be done. Nor would the condition have had any force in a court-of-law. When it is agreed that a contractor should be paid at a certain rate for work done by him he would be entitled to the whole amount due to him for his work at the rates agreed upon; he could not have claimed more, nor could he have been forced to accept less. Moreover the so-called condition is not a condition in the agreement at all. The Contractor, Ranga Reddi, has not signed it; his signature appears at the top of page 3 of the agreement while the statement as to limits of costs appears at the bottom of that page with the sole signature of the Assistant Engineer annexed to it. The said condition can therefore on no account be treated as part of the agreement. If it meant anything at all, it meant merely a personal engagement on the part of the Sub-divisional Officer to the P. W. authorities that he would see that the cost of the work did not exceed a certain amount.

All this may be, but what is its connection with the letter of 30th May from the Sub-divisional Officer above adverted to? As the petitioner has not been furnished with the letter of inquiry of 30th April, and connected previous correspondence, he is not in a position to make out and prove the connection with chapter and verse. But that set forth below, the Government, the petitioner hopes, will see is highly probable. When the condition as to cost was really not part of the agreement made with Ranga Reddi, and it was only a personal engagement on the Sub-divisional Officer's part the question was still at large as how much the work in question should be allowed to cost. The work to be done was part of a whole work given to one Narayana Reddi who had done every part of the work but this which he had left unfinished. What can be done at a particular cost, when it is only one out of multifarious items in a wholesale contract cannot generally be done except at a greater cost when it is itself made the subject of a single contract. What was the measure of this cost greater or less? The terms of Narayana Reddi's contract would throw no light on the question but whether the cost was greater or less, it was both *consonant* to law and justice that Narayana Reddi should pay that cost for what he had left unfinished. The Sub-divisional Officer had once recommended that a three per cent deduction should be made on the bill. This came to a sum of Rs. 170-4-11, but what guarantee was there that the deficiencies left by Narayana Reddi may not cost more under the piece-work agreement. No doubt the Sub-divisional Officer had engaged to see that it did not cost more. Might he not be wrong? If it was an honest error of judgment on his part, was it right that he should be bound down to his engagement and that Narayana Reddi should be let off with paying less for a work that he was bound to do and had left for others to do, which might in the

market cost more when done singly than in conjunction with a number of multifarious items such as his contract had comprised. Again there was the Executive Engineer who had as much interest in the carrying out of the work and the cost at which it was done as Sub-divisional Officer. If the Sub-divisional Officer made an error of judgment, the Executive Engineer might correct it. He need not take the personal engagement of Sub-divisional Officer that the cost would not be more but might ascertain by enquiry how much it was actually likely to cost, and how if the cost was greater than that engaged for by the Sub-Divisional Officer, it should be met. The letter of 30th April 1891, of which no copy has been granted to petitioner must have made some such enquiries as this. The reply of the Sub-divisional Officer dated 30th May 1891, above quoted makes it plain that the inquiries made must have been very nearly of this character. The Sub-divisional Officer reports the costs of the work done by Ranga Reddi to rectify what had been done by Ipur Narayana Reddi on the Kistnapatam Canal special repairs and he says that this cost (Rs. 207-6-8) should be deducted from the amount due to Ipur Narayana Reddi.

The letter then of the Sub-divisional Officer of the 30th May which is on the record, would go to show that it was not yet insisted that the engagement of Sub-divisional Officer about the cost should be carried out.

Bearing this in mind, it becomes easy to understand the transactions with reference to the payment of the second bill and those subsequent to it. The second bill dated 26th May was received in the Divisional Office along with the letter of the 30th May from the Sub-divisional Officer above referred to. That letter had stated that the value of the work done by the piece-worker to rectify the work performed by the contractor came to a sum of Rs. 207-6-8 and had proposed that this amount should be deducted from that due to the contractor. The Sub-divisional Officer had once before recommended that 3 per cent should be withheld from the bill of the contractor on account of the work left unperformed by him. This 3 per cent came to Rs. 170-4-11 and it was this amount that the Sub-divisional Officer had engaged that the cost shall not exceed, yet in his letter of 30th May he recommended that a larger amount should be deducted from the contractor's dues. The reason apparently was that the work cost more and that the contractor should be made to pay that greater cost. There could be no objection to accepting such a recommendation so long as it was clear on the one hand that the work done by the piece-worker really came up to Rs. 207-6-8 at the rates agreed upon, and on the other that there was a sufficient balance out of the contractor's dues in the hands of the Executive Engineer to make him effectually pay the greater cost entailed by work which had been left unfinished through his default. There was nothing in the agreement, the bills submitted or the letter of the Sub-divisional Officer, that could lead to a supposition that the sum of Rs. 207-6-8 arrived at by the Sub-divisional Officer was the result of a wrong calculation, though it turned out subsequently that it was. Though only a sum of Rs. 170-4-11 had been deducted from Narayana Reddi's bill on account of his default there still remained his security deposits out of which the difference between Rs. 207-6-8 and 170-4-11 could be recouped. Under these circumstances the recommendation of the Sub-divisional Officer was accepted and the second bill was checked and paid on the footing that there were no excess charges in it on account of sectioning. The bill as has been already observed was not passed without scrutiny; the disallowances made thereon will show the contrary.

Thus emerges the following reply to the 1st three charges of the Examiner.

(a) that the second bill was paid with proper scrutiny;

(b) that if the bill was paid without challenging excess charges, it was because there were no excess charges requiring to be challenged, because the idea of excess charges did not arise at that stage and could not arise at that stage for anything that appeared from the records;

(c) that there is no force in the allegation that petitioner failed to 'detect 'excess charges for sectioning contrary to terms of the agreement' because the condition that the Examiner refers is not a term of the agreement at all.

(*d*) that there is therefore no force in the charge that the excess for sectioning was not discovered till 2 months and 26 days after the payment of the second bill because it was after the lapse of 2 months that the circumstances came to view, which led the petitioner to suspect that an over-charge had been made with regard to sectioning.

Those circumstances the petitioner will now state briefly. A month after the payment of the second bill a letter dated 4th July 1891 was received from the Sub-divisional Officer requesting that the balances due to Ranga Reddi for work done in the Kistnapatam Canal special repairs may be paid without deduction. The whole question again came up for consideration in this connection, and as the question had to be *finally* settled, it was very carefully gone into. The bill of the 26th May 1891 had been paid on the footing that whatever was paid to Ranga Reddi for the Kistnapatam Canal Repairs over and above what was withheld from Contractor I. Narayana Reddi may be recouped from the security deposits of the latter. But now difficulties suggested themselves as to whether this could be legally done, whether the Executive Engineer having charged Narayana Reddi 8 per cent damages for his default at one period, he could levy a larger amount at a subsequent period. If this could not be done it was clear that the extra cost would have to be borne by Government. But if this extra cost was really due for extra work done for Government there could be no objection to paying it as it was but small in amount. The transactions however connected with the work led to a doubt as to whether this extra cost was due to extra work. Under an agreement apparently providing for one particular piece of work, bills had been submitted containing items for which no provision could be found in the agreement. This in itself was inconclusive; the extra items had been disallowed and if nothing more had occurred, the Sub-divisional Officer, would before paying these items away merely have been asked to explain how they came to be in the bills submitted by him without any reference to excess charge in sectioning. But during the time that the matter was pending the petitioner had occasion to speak to the overseer who had been in charge of the work and from a conversation he had with him he was led to infer that the Sub-divisional Officer had improperly allowed a higher rate for the work done by Ranga Reddi in sectioning than that provided for by the agreement. If this was so, the matter deserved looking into, especially in view of the doubt that existed as to whether the extra charge could be recovered from Narayana Reddi. But as the circumstances that came to the knowledge of the petitioner hardly proved or even raised a strong case that the Sub-divisional Officer had taken the improper course of allowing higher rates, it was not fair to address an enquiry to him as to whether he had done so. He was therefore in a letter dated 2-9-91 asked to explain how having engaged under the agreement to see that the cost of the work done under it did not exceed Rs. 170-4-11 the amount deducted from Narayana Reddi's bill, he passed bills about Rs. 60 in excess of that amount. He sent a very short reply dated 24th September 1891, to the effect that 'it was found necessary to execute additional earth-work for Kistnapatam 'canal special repairs by piece-worker K. Ranga Reddi in addition to rectifying and finishing 'I. Narayana Reddi's work.' From this letter it was clear that the Sub-divisional Officer attributed the whole excess of Rs. 235 the amount of the bills submitted by him over Rs. 170-4-11 the amount deducted from Ranga Reddi to the additional earth-work done by Ranga Reddi and not to the work done by him in rectifying and finishing I. Narayana Reddi's work. But in his letter of the 30th May 1891, he had reported that the cost of rectifying Narayana Reddi's work alone was Rs. 207-6-8. These statements of his, standing as they do in apparent contradiction to each other, led to the inference that the suspicion regarding an over-charge having been made by the Sub-divisional Officer in regard to sectioning were not ill-founded. This conclusion was further confirmed by the information acquired from the overseer who had been in charge of the work and who was then at the Divisional Office to the effect that the additional work referred to by the Sub-divisional Officer was not such as to account for the whole of the excess items claimed in the bill. Under these circumstances what was to be done? That the sectioning had been over-charged there could

be doubt. But the Sub-divisional Officer had fought shy of stating definitely how much was the excess that had been charged. Throughout the Sub-divisional Officer had said nothing about the over-charge. If he had been asked point-blank why the over-charge had taken place and how much it amounted to, was it likely that he would admit having been made any over-charge, having never spoken about it? Might he not have explained away the letters from which it had been inferred that an over-charge had taken place? The course that, therefore, seemed best under the circumstances to prevent any loss to Government and to prevent the piece-worker from getting any more than had been contracted to pay him was to hold the Sub-divisional Officer to his original engagement as he would say nothing about the over-charge in regard to sectioning. The two bills were therefore sent to the Sub-divisional Officer with a covering letter dated the 10th November 1891 asking him to submit a revised bill 'allowing for additional earth-work done and bringing the cost of sectioning not 'to exceed the deduction made from the bill of I. Narayana Reddi as agreed upon.' (The arguments above adduced are not new, but are the same as that put forth to the Executive Engineer in the Chit Correspondence that took place on the subject which must be in the Nellore Office.)

It is this that the Examiner takes objection in his charge iv. which may be here recapitulated. It runs thus 'A. Ranga Row late Accountant of the Division is clearly res-'ponsible for having called for a revised bill when more than the specified amount had already 'been paid. His proper course was to have advised the Sub-divisional Officer of the over-'charge and requested a recovery of it from the piece-worker.' It may by the way be remarked that clause 'when more than the specified amount had already been paid' shows a misconception of facts on the part of the Examiner. On the two bills an amount of Rs. 188 had been paid, and if it had been a part of the piece-work agreement that the job referred to in it should be completed for a cost of Rs. 170-4-11, an over-payment to the extent of Rs. 17 and odd would no doubt have taken place. But as has already been shown it was a mistake to assume that this so-called condition as to cost was a part of the agreement at all. It was inconsistent in the first place with the nature of a piece-work contract and it had never been consented to by the piece-worker. It was not and it was impossible to mistake it to be a part of the agreement. This being so at the time when the second bill was paid no over-payment could be assumed to have taken place, a suspicion as to over-charge not having yet arisen. But even when this had arisen and was to a great extent confirmed by the omissions and the reserves of the Sub-divisional Officer in his letters on the subject, yet as the Sub-divisional Officer had stated nothing as to a over-charge having taken place, it could not be safe to assume that a specific amount had been charged in excess. There might have been over-charge but not to the full extent to which it would have gone under the assumption that Rs. 170-4-11 fully paid for the work that Ranga Reddi had done in rectifying Narayana Reddi's performance. The only person that could say what the actual over-charge came to was the Sub-divisional Officer but he had been reticent about the matter and it was doubtful whether he would plead guilty to a charge of having made excess charges when directly made to him. Hence the best means in the interests of Government to detect the over-charge was to hold the Sub-divisional Officer to his original engagement and to ask him to revise the bills with reference to this original engagement. If the Sub-divisional Officer had declared his inability to do so, the assumption that excess was charged for sectioning would have been disproved, while the fact that eventually he found no difficulty in bringing sectioning charges under Rs. 170-4-11 clearly showed that the suspicion of the Division Office about the excess was not unfounded. It may be judged how reluctantly he did this task from the fact that the letter asking him to revise dated the 10th November 1891, he had not a reply ready till the 26th of March, *i. e.*, just about the date it must be remembered beyond which he could not have delayed sending the revised bill without rendering himself responsible for an unexpended balance. His letter of the 23rd May 1892, in reply to a letter from the Divisional Office asking him to recover the over-payment made on the 31st March will show how much it chagrined him to have to revise his bills. Could

it be said under the circumstances that the measures taken by the Divisional Office to detect the over-charge were ill-judged ?

There are therefore several replies to the charge made by the Examiner any one of which will suffice to dispose of it. In the first place no over-payment was made on the payment of the second bill as the matter was then understood. But even when the suspicion about the excess emerged, it was not definitely known what the over-charge was and it would have been risky to assume that Rs. 17 and odd which had been paid over and above Rs. 170 to the piece-worker was an over-charge at all. If the amount of the over-charge was not specifically known, how according to the Examiner could the Sub-divisional Officer have been advised of the over-charge whose extent was not known and asked to recover from the piece-worker an amount that was indefinite. The reasons for sending the bills for revision have already been given. But even supposing that the amount of excess was definitely known it does not follow that what the Examiner says is correct. The final revised bill for Ranga Reddi stood at the sum of Rs. 205-4-4. After the payments made to him on two bills to the extent of Rs. 188-0-7, there still remained in the hands of the Executive Engineer a sum of Rs. 17-3-9 still due to him. Assuming that the cost of rectifying Narayana Reddi's work really came only to Rs. 170-4-11, the amount paid to him on the two bills Rs. 188-0-7 would have exceeded this by the sum of Rs. 17-11-8. Under the assumptions made there would remain in the hands of the Executive Engineer, a balance of Rs. 17-3-9 to set off an over-payment of Rs. 17-11-8 made to the piece-worker. In these circumstances, the correct course for recovering the over-payment according to the Examiner would be to advise the Sub-divisional Officer of the excess of Rs. 17-11-8 and ask him to recover it from the piece-worker while the balance due to the piece-worker was quietly to be paid to him instead of being set off against the over-payment made to him. That the Examiner should have laid it down that a course so circuitous and hazardous, and so totally opposed to the rules, spirit and practice of the Public Works Department in regard to recovering over-payments was the correct course is rather surprising. When the sums due to the piece-worker had been finally paid off, the course laid down by the Examiner is indeed the correct one but at the time the piece-worker had not received final payment, a balance nearly equal in amount to that which would have been over-paid to the piece-worker under the assumption made, still remained in the hands of the Executive Engineer and the Examiner is not unaware of these facts. Was the Executive Engineer then to give up the safe and certain method of paying himself for the excess disbursed to the piece-worker out of the balance that still remained due to him and to resort to the essentially circuitous and hazardous method of paying up the balance and relying on the Sub-Divisional Officer to make a recovery of over-payment from a person who had received back so to speak all the hostages he had given to Government ? When a balance was in the hands of the Executive Engineer the proper course for him to recover an over-payment was to pay himself out of that balance. But in what form or record can this process be carried out, for according to sound account principles no such process could take place except by means of an authorised form or record in which it is exhibited. If a form was necessary can it be wrong to employ the bill form for the purpose, the form in fact in which a vast majority of similar transactions take place ?

Even therefore if the amount of the over-charge had been definitely ascertained to call for a revised bill would not have been wrong. But as it was, the amount was not ascertained and had to be ascertained from a Sub-divisional Officer apparently unwilling to make any confession as to an over-charge having been made by him. Herein was an additional cogent reason for calling for a revised bill inasmuch as it appeared to be the only safe way of detecting the amount of the over-charge.

But granting again that the Sub-divisional Officer would have been willing to confess the over-charge and to state the amount of it, this also is no reason against sending the bills for revision. The bill form at any rate was the correct form to employ, and under any circumstances a revised bill must have been prepared either by the Sub-divisional

Officer or the Divisional Office. But in asking the Sub-divisional Officer to do so there was a clear saving of time and the Sub-divisional Officer having been the person who allowed the over-charge, there could be no impropriety in asking that person to revise a bill whose action rendered revision necessary.

It is therefore submitted to Government, that looked at any from any point of view it is difficult to understand what the Examiner means by holding petitioner 'clearly responsible' for doing what in the circumstances was the best course to be followed.

Four out of the six charges have now been explained. With respect to the 1st, 2nd, 3rd, 4th, and 6th charges the Examiner has said nothing beyond holding petitioner 'clearly responsible' for them and has apparently thought it unnecessary to take any steps to prove what appeared so self-evident. On the 5th charge however he has expended a degree of force of language and vigour of expression which renders it specially worthy of notice. It is this charge too which convinced the Examiner that petitioner was unworthy of his place as Accountant.

The substance of this charge is that petitioner allowed the payment of the revised bill above referred to without scrutiny on the 31st March. The Examiner's statement of the charge is highly misleading and nearly involves a begging of the question. Let the records be searched through and through, the fact that they will establish is merely that the bill was paid 'pending check'. To paraphrase this into 'the bill was paid without check' introduces a serious error of thought and tends to draw away the mind from the fact that paying a bill 'pending check' is under certain circumstances justifiable under the Code whilst paying a bill without check will suggest only an irredeemable infraction of rule and practice.

That, then the bill was paid 'pending check' there is no doubt, for the fact has been admitted more than once by petitioner and the fact itself appears prominently on the back of the bill itself.

In the revised bill or the 'third bill' as the Examiner speaks of it, the Sub-divisional Officer had found it easy enough to reduce the amount due to Ranga Reddi for the sectioning work done by him to rectify Narayana Reddi's work to Rs. 170 and odd as directed by the Executive Engineer and the other items in the previous bills re-appeared without any change in the revised bill. But unfortunately after carrying revision so far the Sub-divisional Officer forgot to indicate in the bill deductions on account of previous payment made to Ranga Reddi. When therefore the bill was paid on the 31st of March pending check it resulted in an over-payment of Rs. 166 and odd to the Government.

The question is how far the petitioner was responsible for this result. From a Government Order quoted at the head of the Order dismissing petitioner it would appear that this question came to the notice of Government and it was decided that petitioner was responsible for the over-payment and that the amount should be recovered from him. Before this decision was arrived at, it does not appear that petitioner was given an opportunity to explain his complicity in the matter. A protest left by petitioner against the strong language used by the Sub-divisional Officer when called upon to recover the over-payment would appear to have been treated as an explanation sufficient for all purposes. But it is difficult to see how a protest written under and with reference to one set of circumstances could be treated as an explanation in connection with a different set, in which explanation and proof would have been directed to other matters than those contained in the protest. As such to petitioner's misfortune it appears to have been treated and the petitioner would now request Government to see whether with reference to the considerations stated below the view that appears to have been taken of petitioner's responsibility in the matter could still be maintained.

The discussion would be much simplified if the question were first put in a general way. Is it under all circumstances wrong on the part of an Accountant to recommend, or the Executive Engineer to order, the payment of bills which had not been checked ? An answer in

the negative will at once be furnished by the Note to Section 1621-B of the Madras Code and it is only the Madras Code that has to be considered. The Note runs thus 'claims which are to be paid by the Executive Engineer himself should as a rule be similarly checked by the Accountant. *When the Executive Engineer considers that to wait for the Accountant's check would cause hardship to the payee, payments may be made on the Executive Engineer's own responsibility before such check.*'

There are some cases then in which the Executive Engineer would not act against the rule by ordering payment of a bill pending check, and as the Accountant is the financial adviser of the Executive Engineer it follows that there are some cases in which it would be competent to him without infringement of rule to recommend that certain bills may be paid pending check.

The Note, however, is distinct that such payments may be made on Executive Engineer's own *responsibility*. It is open to the Executive Engineer to take up no responsibility whatever by refusing payment of any bill pending check, but if he does order such payment, he does it on *his own responsibility. Other circumstances being what they ought to be*, such responsibility cannot be shifted by the Executive Engineer on the shoulders of some body else, for the Note is distinct and in order that a payment of this character may be made at all must be on the Executive Engineer's own responsibility.

Supposing that by reason of a payment made under the above circumstances some loss eventually results to Government. Will the Executive Engineer be, and how far, responsible for this loss. Will there be any body else who ought to be held responsible either *in toto* to the exoneration of the Executive Engineer or partially in conjunction with him. Another question may also arise whether when loss has occurred any body can be held up as responsible for breach of rule in addition to responsibility for the loss that occurs. With respect to first of these questions it is difficult to see how the Executive Engineer can avoid responsibility or make any body share it with him provided other circumstances had been what they ought to be. An Executive Engineer is not an isolated person who can know everything of his own knowledge and do everything he does, on such knowledge. He must be honestly advised, honestly informed by his subordinates before he can be held responsible for the loss. Unless his subordinates with respect to the matter in question have honestly discharged their duties towards him, have advised and informed him with due care and caution, the responsibility ought to fall on their shoulders and not on that of the Executive Engineer. Where the real and ultimate cause of the loss is either the *mala fides* or carelessness of subordinates the responsibility will clearly rest with them. Where some subordinates have been careful and diligent and others have displayed the contrary qualities in doing their work, the ultimate responsibility will rest neither with the Executive Engineer nor with those subordinates of his who did their work well, but with the subordinates to whose failure of duty the loss is in the final instance due.

Again when loss accrues to Government by reason of the payment of a bill pending check under the orders of the Executive Engineer it is exceedingly doubtful whether in addition to liability for loss, anybody can be held responsible for a breach of rule, since the payment of a bill pending check is a thing expressly allowed by the Code under certain circumstances. As to the existence of those circumstances, the decision of the Executive Engineer must perhaps be held to be final inasmuch as whether the discretion vested in the Executive Engineer was exercised well or ill, he must at all events in accordance with the rule be held responsible for the loss if any occurs. Admitting, however, that it is possible to hold a person liable for breach of rule as well as for loss in the present case, the assignment of the liability or its distribution will depend on the same considerations as those which have been set forth above and must be decided in the same manner.

The petitioner has taken upon himself perhaps too much in pursuing the above strain of argument. But in a matter in which he conscientiously believed that he had no blame to

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answer for, and had discharged his duties to the fullest extent, he has been found guilty by Government and discovered by the Examiner to be hopelessly incompetent for his work. He has therefore taken leave to set forth before Government in a plain manner the reasoning on which he justified his conduct to himself. Under the light of that reasoning, as the petitioner hopes to show, the facts relating to the duplicate payment of 31st March strongly support the presumption that his conduct in relation to the bill has been entirely free of blame. If the petitioner should be so fortunate as that the Government should take the same view of the principles of responsibility as has been set forth above, the Government may perhaps arrive at a different decision regarding petitioner's accountability from that which has already been arrived at. If the petitioner has perhaps gone beyond his limits in laying down a set of general principles in a matter, in which the decisions of Government alone can be a final authority, the only excuse for him in doing so is the desire to set forth his defence in a clear and straightforward manner, so that the Government may see not only all the facts of the case but also all the reasons on which the petitioner represents that he was not to blame and that the Government may judge whether in the absence of any clearer statement of the rule of practice relating to this matter than that contained in the note to Section 1621-B of the Code above quoted, such reasons are altogether untenable.

The 1st and 2nd bills were sent for revision to the Sub-divisional Officer on the 10th November 1891 but he did not send the revised bill till nearly four months later, *i.e.*, till the latter end of March. In the protest of petitioner already referred to, he stated that the bill was not received till the evening of the 31st of March and his impression now as then has been that he did not see it before the date in question. In para 3 of his Office-Note the Examiner says that petitioner's statement as to date is incorrect. 'His contention' says the Examiner 'that the third bill was not received in the Divisional Office until the 31st of March 1892, has 'been disproved by the records of the Office.' Unfortunately the Examiner does not say what those records are, and what there was in them to disprove petitioner's statement. It is, however in evidence that at the time that petitioner wrote his protest, there was still some doubt entertained as to when the bill was despatched by the Sub-divisional Officer (see the remark in red ink of Mr. Hughes on the first page of the protest). The covering letter accompanying the bill was dated the 26th March, the Sub-divisional Officer appears to have told Mr. Hughes that he despatched the revised bill on the 27th March. The last statement might have been verified from the entries in the despatch book kept in the Sub-divisional Officer's Office but there was no saying that the entries were correct. During his tenure of office the petitioner noticed several instances in which the time of despatch had been antedated by the despatching clerk in the Sub-divisional Office. Nor was there any means of verifying the statement by means of postal entries on the cover containing the letter because it was not transmitted by post but conveyed by a lascar to the Divisional Office. If, therefore, by 'records' in the above passage the Examiner means the notes of date on the letter itself and in the Despatch Register kept in the Sub-division Office such records are not sufficient to disprove petitioner's statement. The petitioner can only say that he does not remember having seen the bill earlier than the 31st of March. If the bill had arrived earlier it would probably have been checked before payment because it must be remembered that out of hundreds of bills received in March only about half a dozen remained unchecked on the night of the 31st March. If the bill had arrived earlier and had received check, the covering letter which accompained it and which must have entered the office at the same time as the bill would not in all probability have escaped notice. But even if the bill had arrived earlier, it could not at all events have arrived earlier than the 28th of March; still its turn for being checked may not have come earlier than the 31st by reason of more important bills, and bills for greater amounts having to be attended to on the first instance, because all grants for the year would lapse before the 31st of March and any bill not paid on that date may have to wait a greater or less time before funds are found to pay it with. Or being one of a number of equally important bills, its time for checking must have come last, for the bills cannot be checked all at once but must be dealt with one after another in a certain order—the number

of bills to be checked being very large and the number of persons found available for checking being small. There was no reason why the revised bill in question should have been treated differently from other bills, for there was no note on the bill to show that it was not a bill in the ordinary course, and as to the small covering letter which accompanied the bill, it might have become detached from it while in the hands of the clerk to whom the bill was given to check or otherwise misplaced. In ordinary times, it may be somewhat difficult to understand how such a misplacement took place though the thing itself is not uncommon, but the last days of the month of March are special days for the Accountant and his staff. During those days their attention and powers are strained to the utmost pitch, and in the bustle and confusion of a small number of persons having to attend hundreds of bills in a few days, such a misplacement would not be surprising. When the revised bill had become cut off from its companion, the covering letter, there was no means of knowing that it was special in character unless it was subjected to check; but the utmost efforts of the Accountant and his staff could not prevent this and some other bills amounting in all to about half-a-dozen from remaining unchecked at 9 o'clock on the night of the 31st March. The Accountant might have bestowed a momentary glance on the covering letter before handing it and the revised bill to the checking clerk; but when the bill came up unchecked and unaccompanied by the covering letter on the 31st of March and he had to deliberate as to whether a proposal for its payment pending check might be made, it would have been by a pure piece of good luck he could have remembered the covering letter and its contents. Under the strain of continuous work at the rate of 13 hours a day for nearly a week, and with the distraction accompanying the work of attending hundreds of different bills in a short time, it would not be surprising if he had forgotten the contents of the covering letter, or in fact in the absence of the covering letter, that a covering letter had been received at all. This view of the matter is still further corroborated by the account that has been given as to the manner in which the covering letter was subsequently discovered by a clerk among work-abstracts. During the last days of March the number of bills that have to be checked render it necessary that the work of checking should be distributed to the whole of the Accountant's staff, and not only to the clerk attending to the check of bills in ordinary times. Most probably the bill in question with its covering letter was handed over to the clerk whose business in ordinary days was that of posting work-abstracts. And it must have been while in his hands that the covering letter became detached from the bill. If the bill had fallen to the regular checking clerk, his acquaintance with previous correspondence would at once have enabled him to see that the bill required special treatment, and he would have taken care not to lose sight of the covering letter. The work-abstract clerk evidently knew nothing of the antecedents of the bills, and to a person only occasionally entrusted with checking bills, the covering letter might not have seemed so important as it would to the Regular Checking Clerk. However this might be, it is clear that if the work-abstract clerk mislaid the covering letter while it and the bill were in his charge for check, it cannot be wonderful that it was the work-abstract clerk that afterwards discovered it.

Such were the circumstances under which the bill came up for payment on the 31st of March. It remains to be considered whether petitioner did well in recommending that the bill be paid pending check. In considering this it would be important to ask whether by using due diligence the petitioner had done everything to see that the bill was not placed in the unpleasant predicament of having to be paid pending check. Did not the petitioner do so? Out of hundreds of bills received towards the end of March he was enabled by industry and despatch to check all the bills but half-a-dozen. Could the petitioner do more? He was a man and his assistants were men, and if after doing everything in their power to prevent any bill from remaining unchecked, they find half-a-dozen bills still unchecked, can it be their fault? If after one's best endeavour one is unable to perform a particular task, the inference plainly is that the task is impossible for him to achieve. And can a person be blamed for not achieving the impossible? The next point is whether by using due diligence the petitioner

could not have ascertained the special character of the bill. It is submitted for consideration whether in the circumstances above set forth, this can be said to be the case.

If then the petitioner had no reason to suppose that the bill was other than an ordinary bill and failed after his best efforts to have it checked within the appointed time, was he right in recommending that the bill be paid pending check? The bill was the bill of a piece-worker, *i.e.*, a poor man to whom it might be a hardship to wait for payment. But if payment had not been made on the 31st March, the grant out of which the bill was to be paid would lapse, and it might be a long time before fresh grants are made and the piece-worker receive payment. These appear to be the very circumstances which under the Note to Section 1621-B, would justify the payment of a bill pending check. Again the amount of the bill was for Rs. 205-4-4, a not very large amount it is submitted having reference to the magnitude of the transactions in the Division. If the amount had been very large even the circumstance that delay in payment would cause hardship may perhaps not justify a person in recommending that the risk of paying it, pending check, may be run. But in the case of a small amount like Rs. 205-4-4, it cannot be surely said that the risk run was too great so long as there was no reason to suppose that the bill was one out of the ordinary course. If the recommendation that a bill be paid pending check is not to be made even under the circumstances above set forth, are there really any circumstances which would justify the action? And then what was the recommendation? That the bill may be paid *with a deduction of 10 per cent* pending check. If the recommendation had been that it should be paid in full, even the above circumstances may not be sufficient perhaps to protect the Accountant from the charge of carelessness. As it was under all the circumstances of the case, could it be said that petitioner made a recommendation against rule, in a careless and light-hearted fashion.

The same reasons which justified petitioner in making the recommendation would justify the Executive Engineer in passing it. It may be observed as a matter of fact in this connection that it was at the express desire and orders of the Executive Engineer on the evening of 31st March that the few bills which it was found not possible to check were submitted for payment pending check with a deduction of 10 per cent. Now a loss has occurred, and if there was nothing more in the circumstances, the Executive Engineer would according to the rule of the Code be the person responsible for the loss, the petitioner having fully done his duty by the Executive Engineer. But there was something more in the circumstances. The loss occurred by reason of the Sub-divisional Officer having failed to make deductions on account of previous payment in the bill or to indicate by note or mark on the bill that it was other than ordinary. The bills were sent to him for revision on the 11th November, he sent the revised bill on the 26th of March 1892. Between the 11th of November 1891, and the 26th March he had time more than ample to prepare the bill correctly. In para 2 of his letter dated 23rd May 1892, the Sub-divisional Officer explains that it was not his business to note the deduction anywhere as the practice was unusual and the form provided for no deduction, and the petitioner has already met this by the facts he has stated in para 10 of his protest dated 31st May 1892. Even supposing that the Sub-divisional Officer could not be expected to note the deductions, still he might have sent the revised bill earlier—much earlier than he did, *i. e.*, towards the latter end of March 1892. He took nearly 3½ months to send the revised bill when it might have been sent in a few days. The work had been measured and check-measured 5 months previous to the bills being sent for revision, and nothing more was necessary to revise than to make a slight correction on the calculations on the bills. Could the Sub-divisional Officer be said to have done his duty in sending a bill after a delay of 3½ months, when it might have been sent in a few days, and sending it too without any intimation on it as to its special character towards the last day of the year.

This is not all. The Sub-divisional Officer's conduct with respect to this piece-work transaction from the beginning appears to show that he was not acting properly with regard to it. The contract he entered into with Ranga Reddi was for the rectification of Narayana

Reddi's work, and yet he allowed him to do extra work not contemplated by the agreement or provided for by the estimate. He communicated only the agreement to the Divisional Office and said nothing as to the extra work. Without saying anything as to the extra work or as to improper excess charge in sectioning, he sent bills which included both. When asked to report the value of work done by Ranga Reddi, to rectify Narayana Reddi's performance, he reported it to be Rs. 207-6-8 though it was only the result of an excess charge for sectioning as it was discovered to be afterwards. The records will show that he was aware of the excess, yet without saying anything about it he recommended that the whole amount of Rs. 207-6-8 be deducted from Narayana Reddi's bill, which clearly involved the grant of a bonus to Ranga Reddi. When later on suspicion arose that the calculations had not been correctly made and he was asked to explain how he allowed more than Rs. 170 and odd for the work done by Ranga Reddi, he sent a short and brief reply implying that more than Rs. 170 and odd were allowed to Ranga Reddi, because he had not only done the sectioning work of Narayana Reddi, but additional work, and that the whole of the excess in the bills over Rs. 170 were due to such additional work. But this was not so, and he had himself reported in May that the cost of sectioning alone was Rs. 207 and odd, *i. e.*, nearly 35 Rs. in excess. From beginning to end he never said anything as to excess charge though it was apparent that an excess charge had been made and he knew it. When in the last resort the bills were sent to him for revision he took 3½ months' time over what need not have taken more than a few days and even in the letter he finally sent he said nothing as to the circumstances under which the over-charge had been made.

The petitioner has taken an invidious task in thus commenting upon the Sub-divisional Officer. But it is due to himself to say that without petitioner's watchfulness the excess charge would never have been discovered, that when it is seen that the Sub-divisional Officer had thrown so many obstacles in the way of doing his work properly, petitioner cannot be held responsible for what would not have taken place if the Sub-divisional Officer had been a little more diligent.

The Examiner makes it a point against petitioner not only that the bill was paid without scrutiny on the 31st March, but also that there was a delay of a month and a half in detecting the over-payment which had been made. But there is a very simple explanation for this. The bill was sent to the contractor with a cheque and it was never returned by the contractor. It was the discovery of the covering letter of the Sub-divisional Officer in the middle of May that suggested inquiry as to the revised bill. The covering letter having been mislaid, and the petitioner not being aware that it was received at all, it cannot be the fault of petitioner that it was not discovered earlier. When it was discovered and it was found that an over-payment had been made no time was lost in taking measures for recovery of the over-payment.

The Examiner has a last charge namely, that the petitioner is responsible for having kept out of the office-records the letter of the Sub-divisional Officer. The petitioner has nothing more to say than that the evidence produced in this behalf is beside the point and that if anything, it is corroborative of the view of facts that has been put forward by petitioner. What was the motive of petitioner in keeping it off the office-records? Or even supposing that it was the motive of shifting blame from himself why did he re-bring the letter, register it and take action on it a month and a half later, that is to say exactly at a time when it was most necessary to keep the thing back for purposes of self-preservation, for to discover a fault rather late than soon is an aggravation of the fault. Why in the name of prudence or policy did he unearth the letter when the voucher for the payment had not been returned to the office by the contractor, for this is admitted, and the absence of the voucher is another charge against the petitioner. Is it to be supposed that the petitioner kept back the letter on the 31st deliberately in order to make an over-payment and brought it up just at the time when all evidence for the over-payment had been cut off and the voucher had never returned. And how lastly, if petitioner is to be held responsible for keeping the paper out of the Office-

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records, the paper is discovered by the work-abstract clerk and not by the petitioner? It should be remembered that this clerk was employed with others in checking bills in March, and that very probably he was the person who was given charge of the revised bill and the covering letter as already explained.

The Examiner also considers it suspicious (para 4 of his note) that the voucher for the payment on 31st March 1892, has disappeared. The ground of this is a statement of the Delta Overseer in September 1892, that the contractor had informed him that he had "sent the voucher through post." The contractor apparently gave the Delta Overseer no information as to *when* he sent it. Such a suspicion it is submitted, it is hardly worth while to refute.

It now only remains to say a few words on the animadversions which the Examiner has made in his Office-note on the statements contained in the petitioner's protest, dated 31st May 1891.

In para 2, he has remarked upon the petitioner's statement as to the date of arrival of the revised bill and the petitioner's statement that 'the Divisional Office is not wanting in its discharge of duty in any way and on the other hand has done it well in spite of all opposition.' As to the first, the petitioner has already made his representations. As to the second, he leaves it to Government to say whether with reference to what the petitioner has explained above and the violent attack made by the Sub-divisional Officer on the Office in his letter of the 23rd May 1891, replying to a request for recovering the over-payment on 31st March 1892, the petitioner's remark was not justified by the circumstances of the case.

In para 3, the Examiner finds petitioner unworthy of his place, on the ground that petitioner gave as an excuse for pressure of work towards the end of March, recommending a bill to be paid pending check. This is a grave misconstruction of the words contained in the petitioner's protest. It has been shown that petitioner's recommendation was justified by the circumstances and that it was in accordance with the rule. Very probably the Examiner must have forgotten the Note to Section 162I-B of the Madras Code when he penned this para.

Nor is there much ground for the mournful prognostications that the Examiner makes regarding the on-rush of incalculable irregularities if the petitioner's explanation be admitted. That explanation it has already been shown the Examiner has misunderstood. In making the remark 'in the present instance the over-payment was fortunately small,' he does not perceive that the smallness of the amount of the bill is a material circumstance in determining how far it would be right to allow a bill to be paid pending check.

Copies of Testimonials of

A. Rangarow Accountant D. P. W.

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1st. Assistant Accountant Anantapur Range Office.

Bids fair to be a useful office servant.

(Signed) John George,
Executive Engineer.

24 – 6 – 1867.

1st Assistant Accountant Gootty Range Office.

A. Rangarow has for the 7 months that he was employed under me performed his duties very satisfactorily.

(Signed.) W. Porter,
Assistant Engineer.

18 – 5 – 1868.

1st. Assistant Accountant Cuddapah Range Office.

Rangarow conducted his duties during the time I had charge of the Range in a very satisfactory manner and was favourably reported upon by the late Mr. Assistant Engineer Gorman.

(Signed.) G. W. Lewis,
Range Officer.
CUDDAPAH RANGE.

8 – 9 – 1869.

Acting Head Accountant Gootty Range.

Rangarow conducted his duties very satisfactorily during the 2 months he acted for this office accountant when on leave.

(Signed.) John Grey,
Assistant Engineer.

12 – 11 – 1869.

Acting Head Accountant Anantapur Range.

A. Rangarow for the short period he has served under my orders gave general satisfaction and has been favourably reported upon in the periodical conduct returns submitted since that period. Vide copies appended.

* * * * *

From the date of his joining the Range have had reasons to be very well satisfied with him and would wish his being permanently attached to the Range.

* * * *

A zealous and efficient official the short period he had been in the Range was one of unmitigated labour, in discharging the duties of which, he has exhibited a cheerful willingness very seldom to be formed in cases of similar circumstances.

(Signed.) R. S. Harris,
Range Officer.

12 – 5 – 1870.

Head Accountant Penucondah Range Office.

A. Rangarow served under my orders as Head Accountant of the Penucondah Range of the Bellary District for about a year and a half during which period he showed himself quite competent in the discharge of his duties. He is an intelligent young man and deserving of encouragement.

(Signed.) F. W. Watkins,
Range Officer.

Head Accountant Hospett Range Office.

Accountant A. Rangarow gave me the greatest satisfaction in the discharge of his duties notwithstanding the neccessary strength of the office Establishment being frequently irregular from ill health &c. I mean no flattery in stating that he is quite deserving of encouragement by promotion and his business habits and fitness entitles him to a higher office.

(Signed.) J. D. R. Dighton.
Offg. Range Officer.

Head Accountant Northern Division Nellore District.

Since accountant Rangarow joined the Division up to present time he has perfectly satisfied me both in respect of his duties as accountant and his direction and management of the other duties of the office, the pressure of which throughout the period above referred to, has been very great indeed. Considering also that he has had so much of arrears to bring up it has given me pleasure to have had the opportunity in the quarterly reports submitted to the District Engineer to record the above testimony of his character and capabilities.

(Signed.) S. Othman.
Range Officer.

Head Accountant Ongole Division.

In compliance with accountant A. Rangarow Puntulu's request the undersigned has much pleasure in giving him an extract from the Examiner of P. W. Account's letter No. 503 S. E. II. dated 23rd. October 1879. It is certainly a document that speaks strongly for his efficiency as accountant and as such the prograph in question is a strong recommendation and the undersigned sees no objection therefore to Rangarow Puntulu obtaining a copy from this office.

Extract from the copy of a letter from the Examiner of P. w. D. Accounts to the Secretary to Government P. W. D. No. 180 W. of 23rd. October 1879.

* * * * *

6. Mr. Barrow reports that the Accounts and Books of this Division were kept in an exceptionally creditable manner being superior in neatness and accuracy to any he saw during his inspection of Eleven Divisions. The Accountant deserves praise for the very creditable state of the office.

(Signed) H. L. M. Carey.
Offg. Examiner P. W. D. Accounts.

Extract from the Examiner's letter No. 215 W. dated 24th. February 1881 to Government P. W. D. on the inspection of Godavary Western Division office.

* * * * *

6. Major Carey reports well of accountant A. Ranga Row.

(Signed) D. H. Trail Major R. E.,
Examiner of P. W. Accounts.

Extract from the memorandum of inspection by Mr. Brown Dy. Examiner of the Godavery Western Division office on the 18 July 1881.

* * * * *

15. All the accounts and statements gave abundant proofs that the Executive Engineer closely scrutanizes them. This coupled with the accountant's attention to his duties fully account for the good order in which the office was found with the exception of omission noticed in paragraph 4 which was explained to him. The accountant appears to understand the new procedure and forms of accounts lately introduced.

Extract from G. O. No. 2203 W. of 7th. September 1882. On the inspection of the Godavary Western Division office by Mr. R. C. F. Volkesr Assistant Engineer on the 19 August 1882.

* * * * *

2. The Government note the satisfactory nature of the report.

Remaks by Deputy Examiner Mr. H. Rainier on his inspection of the office of Godavary Eastern Division on 18th. February 1884. (on special transfer of Rangarow from Godavary Western to Eastern Division office when the work of the latter had fallen into arrears.) Vide G. O. No. 613 W. dated 6th March 1884.

* * * * *

15. The Executive Engineer expressed satisfaction with the accountant who is evidently making satisfactory progress towards getting the office free from arrears and the accounts may now be expected to reach the Head office of account complete and with fair punctuality. The accountant is amply and adequately assisted.

EXAMINER'S REMARK THEREON.

2. The account's work in this Division is very heavy and requires much from the accountant. The office is in fair order.

(Signed.) D. C. Gordon,
Examiner of P. W. Accounts.

Remarks by Dy. Examiner M. Rainer on his inspection of the office of the Godavary Eastern Division on the 12th January 1885. Vide G. O. No. 391 W. 17-2-85.

18. The accountant is sufficiently assisted. He is highly praised by the Executive Engineer and has great deal to do.

(Signed.) D. C. Gordon,
Examiner of P. W. Accounts.

Efficiency report by Mr. W. B'dewinton Executive Engineer Godavary Western Division

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1. General Efficiency and merit:—Great.

2. Points in which specially excellent:— Accuracy, Intelligence and neatness.

3. General conduct. :—Most satisfactory.

I have nothing but good to say of accountant Ranga Row. I have never known an accountant so fully alive to the duties and responsibilities of his office. He thoroughly deserves speedy and continued promotion.

19-5-82.

(Signed) W. B'dewinton.
Executive Engineer.

EFFICIENCY REPORT BY MR. J. E. PAUL EXECUTIVE ENGINEER.

General efficiency and merit:—Throughly efficent and has been several times specially recommended for promotion.

Points in which specially execellent:—Intelligence and management of office.

General conduct:—Execellent.

(Signed) J. E. Paul
Executive Engineer,
Godavery Western Division.

Extract from the report made to the Examiner by the Executive Engineer Mr. W. Hughes B. A., regarding the inspections of all the Sub-Division Offices in the Godavary Eastern Division since 1884. by accountant Rangarow.

"It may be sufficient to say that the Accountant has conducted his inspections in a very searching and effective manner; and the inspection of the Sub-Division accounts seems to have been thoroughly done though I cannot judge how long it has taken."

Extract from the annual efficiency report by Mr. W. Hughes Ex. Engineer, Godavary Eastern Division.

* * *

The accountant has remarkably good knowledge of English and drafts almost all the letters and reports connected with his own branch of the office work. He has also a good knowledge of Departmental rules and procedure.

(Signed) W. Hughes.
8-12-86. *Executive Engineer.*

Remarks on the report of transfer of charge from the Examiner's office to Nellore Division in January 1891.

* * *

The state in which A. Ranga Row left his work is very satisfactory.

21-1-1891.

(Signed.) J. Conquest.
Superintendent Audit Branch,
Examiner's Office.

No. 2634 / 16-2-1891.

From,

The Executive Engineer,
Nellore Division.

To,

The Examiner,
P. W. Accounts, Madras.

Sir,

I have the honour to forward here with a letter from the Accountant Rusga Row bringing forward his claims to promotion. He has worked hard and zealously since he has been in this Division and I beg strongly to recommend him to your consideration in filling the vacancy which has occured in the 3rd. Grade of Accountants.

I have &c.

(Signed.) H. H. O'Conell.
Executive Engineer,

Nellore.
15 — 1 — 1891.

To,

I. S. SHERLOCK HUBBARD ESQUIRE,
Examiner P. W. Accounts.
MADRAS.

Through

H. H. O'CONNEL ESQUIRE,
Executive Engineer,
Nellore Division.

Respected Sir,

Having come to understand that the post of a 3rd. grade Accountant will become vacant in the arrangement of filling up the vacancy caused by the permanent promotion of Mr. M. H. Gaynor to the rank of Deputy Examiner, I most respectfully beg to approach you with a statement of my claims for promotion.

2. My first start into public life is into the accounts branch of the P.W.D. in which I possess service for a period of 24 years 10 months.

3. In proof of my exertions and the zeal with which I discharged my duties during the aforesaid period, I solicit yourkind perusal of the copies of testimonials I was able to secure at the hands of several officers I was placed under.

4. I would beg to add that during my stay in the Godavari Eastern Division where I was entrusted by the exeutive Engineer to make personal inspection of all the sub-Division of that Division on his behalf, I have rendered litterally profitable service to Government (Discoveries of a class of embezzlement for the first time in the boat and quarry offices the operations of which are peculiar and are of great magnitude both as regards revenue and expenditure, concerning the special accounts and records of which there were no published rules formulated by competent authorities at the time. Introduction of preventitive measures that tended to help materially the growth of revenue receipts and to arrest wasteful expenditure and necessary reforms of procedure;) and I am confident that H. H. O'Connell Esqr. the present Executive Engineer under whom I am now placed will testify as to the zeal with which I have discharged my duties ever since I joined the Nellore Division from the Central Office.

5. In conclusion, I beg to submit that I have already suffered supercessions in my promotion to 4th. Grade which was not given me when it was due, whereby, others who were far Junior to me in total service have gone before me in the present Grade and trust that this, and the long and satisfactory service rendered by me in different localities and in the heaviest Divisions may be taken into your favourable consideration in giving preferment to fill the vacancy.

6. Begging to be excused for thus intruding upon your valuable time.

I beg to remain,
Sir.
Your most obdt. Servent,
A. RUNGA ROW.
Accountant 4th. Grade Nellore Division.

Telegram from the Examiner P. W. Accounts to the Executive Engineer Kistna Eastern Division dated 21st August 1892

"Under orders from India approved by Local Government, Accountant Rangarow transferred Assam Bengal Railway" * * Order him proceed Calcutta sharp on relief by Chinnayah.

Accountant Kistna Eastern Division.

Accountant A. Rangarow has been in my Office since 9th June 1892. He is now under orders on transfer to the Assam Bengal Railway.

He understands his duties well carries them out systematically, and gives the Executive Engineer intelligent assistance when required to do so. Moreover he conducts ordinary routine business in the office in a satisfactory manner.

29-10-1892.

(Signed) W. Jopp.
Executive Engineer.

Petition from A. Ranga Rao, late accountant P. W. D. madras,

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DATED 29 July 1893.

TRANSFERRED to the Secretary to Government, Public Works Department, for disposal.

(By Order.)

Private Secretary.

GOVERNMENT HOUSE, Ootacamund, 4 august 1893.

E. W. CURRENT No. 6892.

(1893) DEPARTMENT.

From C. F. Mac Carthy Esq. ICS.
THE PRIVATE SECRETARY TO THE
RIGHT HONORABLE THE GOVERNOR.

To

THE SECRETARY TO GOVERNMENT,
Public Works DEPARTMENT.

Dated 4
Received 7 August 1893.

ENCLOSURE 545

Subject.

TRANSMITS a petition from A. Rangaswa requesting to be restored to his former post.

Read 4/8.

Re 505 W dy 16.3.89
" 3405 W dy 17.12.91
" 5037 W dy 30.11.
" 374 W dy 11.1.90
" 590 W dy 3.2.90

A

No 2995 C dy 18 Aug

To C

Good favour of any remarks you may desire to offer.

16.8.93
BW