

(1) Number of Pages.....104
(2) Date of repair.....
(3) Initials of the Referencer.....*u.s.g.*

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue.....DEPARTMENT

G.O. No. 947
B.P. No.

Press
Mis.

Dated 22-6-1875 196 .

Not to be folded or roughly handled

Read the following papers:—

No. 181. Proceedings of the Board of Revenue, dated 14th May 1875,
No. 1,294:—

Read again Board's Proceedings, dated 11th March 1875, No. 594, and 17th April
1875, No. 957.

Read also the following letters:—

From A. L. LISTER, Esq., Acting Sub-Collector of North Arcot, to H. E.
STOKES, Esq., Acting Secretary to the Board of Revenue, dated Vellore,
19th March 1875, No. 166.

I HAD the honor to receive on the 15th instant Board's Proceedings, No. 11,
of the 11th instant.

2. I approach the subject, I confess, with considerable diffidence, for it
appears from the last paragraph of these Proceedings that the Board have already
formed an opinion on the subject adverse to me.

3. It is quite impossible for me to reply to the whole of Mr. Garstin's
letter without referring to records in South Arcot, and this I cannot do in the
seven days allowed me to answer a charge which Mr. Garstin took six months to
mature and three weeks to write.

4. One subject on which I am unable to touch is mooted, I think unwisely
and unnecessarily, by Mr. Garstin in paragraph 5; in the first four lines of which I
notice three material inaccuracies, which must lead any one to an entire misconcep-
tion of the facts.

5. I must therefore reserve the right of submitting a further explanation
about the events of July last, if the Board finally decide on submitting the matter
for the orders of Government; I have a great deal to say about July, but it would
not be within the power of the Board of Revenue to dispose of the present refer-
ence if I brought it forward now, and besides this I do not wish to bring it
forward at all, and I hope I may not be compelled to do so; it must, however, be
distinctly understood that I do not admit the many inaccuracies in Mr. Garstin's
letter, because I have not traversed them now, but I reserve to myself the liberty
of pointing them out if this explanation is not considered satisfactory and
conclusive.

6. Mr. Garstin's ostensible charge against me is that I drew extra tentage
for periods for which I was not entitled thereto; and he clearly leads the Board
to infer, though he says so by implication and not in express terms, that I selected
Porto-Novo and Ammapett at the eastern end of my division and Chinna Salem
at the western end for a series of reversible manoeuvres adroitly arranged so as to
necessitate a long march during the progress of which I could, by pressing beyond
its meaning a liberal ruling of the Board in 1866, contrive a few days' holiday
for myself.

7. Mr. Garstin further goes on to tell the Board with extreme candour that he says June in a demi-official I have reserved. he became aware in July, not of an isolated instance of such a march, but of my "practice" of making such marches, and that with a knowledge of this practice, because I had done his work for a fortnight in July, he was only too ready to oblige me, and he therefore consented to my travelling from Ammapett to Chinna Salem via Yercaud.

8. Mr. Garstin's evanescent gratitude for what he is pleased to call keeping his office work going in July was not confined to consenting to a roundabout journey, but carried him away so far from the paths of inflexible rectitude, that he countersigned my extra tentage bill for August which exhibited a demand for tentage for the days during which he knew I was at Yercaud, and which he now says he considers untenable and dishonest; I deeply regret that any one from any mistaken motives of gratitude towards me should have connived at what he considers dishonesty, the more so as the honest reward to which I think I was clearly entitled would amount to considerably more than the 36 Rupees which Mr. Garstin now regrets having connived at my dishonestly receiving.

9. If Mr. Garstin considered the practice wrong, why did he not direct its discontinuance? why did he sanction it once more? and, having sanctioned it, why does he report it now? The Board must remember that the *very last march* for which I charged extra tentage was made in August last with Mr. Garstin's permission and consent, and that he countersigned the extra tentage bill for that month with the knowledge that I had been beyond the limits of the district on days for which extra tentage was charged.

10. I therefore most respectfully submit that it becomes a question for the Board to consider whether Mr. Garstin's present report has been dictated by a sense of duty, or by personal motives which will not bear examination, and, in support of this latter view, I would here specially refer to paragraph 16 of his letter.

11. In this paragraph with a courtesy which I think might be disputed and in what I cannot but style an unenglish manner, Mr. Garstin broaches a subject whose introduction into official correspondence I feel sure I shall have the sympathy of the Board in regretting, and he reports officially an absence of mine not authorized by the leave rules to which he "gave his consent readily," an absence during which no extra tentage was charged and which, therefore, had no necessary connection with the present complaint.

12. About this absence I can only say I am entirely in the hands of the Board; I have always understood a Collector's ready consent to an unauthorized leave to mean "you may go as far as I am concerned; I shall take no notice of it;" but Mr. Garstin complains that I not only availed myself of, but basely took advantage of his "ready consent" and ran the whole into the Christmas holidays, while I was in honor bound to return to my closed Cutcherry on Vycoontaya-cathase; he thus unmistakably leads the Board to understand that he did not consent to this arrangement; he clearly says that he agreed to my being absent for five days in the second or third week in December, but that running this leave into holidays was taking an improper advantage of it in a manner which honor

forbade, and this seems to be his excuse for breaking faith with me. I now beg to refer the Board to Mr. Garstin's demi-official of the 14th November, in which he distinctly agrees to what he now complains about, and I ask the Board to consider whether this does not strongly support the view that this report was dictated by personal motives which will not bear examination; and if anything further is needed to show the unfair spirit in which Mr. Garstin has approached this subject, I would point to his representing that I was absent for

14th November 1874.

My dear Lister,

I can't give you casual leave or I do so.

I gather from your note that you wish to go to the Hills for the Christmas holidays and to start five days before they begin.

I willingly give you permission to go there for the holidays, and shall make no objection if you go away five days in advance under the circumstances.

Yours sincerely,

(Signed) J. H. Garstin.

eight days without naming that, of the eight, two days were Sundays and one a gazetted holiday.

13. I am not going to argue that two blacks make a white, or that any amount of unfairness and private hostility on Mr. Garstin's part can condone any fault of mine, if fault there has been, but I ask any Member of the Board who has read Mr. Garstin's letter and formed thereon an adverse opinion of me to read it over once more, and then turn to my defence on the only point with which I now propose to deal.

14. The letter of complaint purports to be about "the extra tentage drawn by Mr. Lister for periods for which he was not entitled thereto;" to this one point only I will now address myself.

15. I think that I submit a complete and satisfactory defence if I substantiate two points.

(1.) That my absences are identical with that reported in Board's Miscellaneous Proceedings of 1866, No. 6,164.

(2.) That these different marches were *bona fide* made in the ordinary course of work from the *usual halting places*, and that I did not manœuvre and so arrange marches as to enable myself to get a few days holiday while the office was marching, but that I went where my presence was most necessary.

16. With regard to the first point, I would observe that there is nothing in the letter of the Collector of Cuddapah to lead the Board to suppose that he so travelled to save time; the Collector never said so, and it would be impossible to save time by travelling by such a route; it is 77 miles from Madanapully to Cuddapah and 56 miles from Madanapully to Colar, so although 21 miles of road are saved 236 miles of rail road are added; the only case then in which the Collector saved time was this—he saved himself time on the road; he travelled quickly, spent a few days with his family in Madras, and avoided pitching two or three times between Madanapally and Cuddapah, and so got more comfortably from point to point.

17. Mr. Garstin says the cases are not analogous, because the Collector of Cuddapah did not go to Madras in the race week; if he had gone in the race week "there would, I admit, have been a strong analogy between his case and Mr. Lister's;" I really cannot see the force of this argument because I did not go to Yercaud in the race week either; the Collector went to Madras in July 1866 for

the purpose of seeing his family who were staying there. I went to Yercaud for the same purpose, and the cases seem to me to be peculiarly analogous. I suppose Mr. Garstin's race week point is, that the Collector of Cuddapah did not go to Madras for pleasure, but Mr. Garstin forgets here that many men, of whom I happily am one, derive more pleasure from the families than from race horses.

18. I therefore submit with respect and confidence that all my marching absences were in every respect similar to the case I have quoted even to the object of the visit, and if any subtler brain than Mr. Garstin's or mine should be able to distinguish between the two cases, at all events I claim, and I feel sure the Board cannot deny the claim, to have honestly believed them to be purely identical and to have charged extra tentage accordingly; but if the right so to march is conceded, I do not see how the extra tentage can be denied, for no Revenue Officer is surely expected to move a heavy camp 70 miles for nothing.

19. Mr. Garstin talks about "straining the letter of those Proceedings," I wish nothing to be strained in my favor, but I cannot see how the letter of those Proceedings can be strained so as not to include my case. I claimed to come under their first and obvious and only meaning, and I do not see how the number of times affects the question; if it was right to do it once, it was right to do it twice, thrice, or five times; no number of pluses can make a minus; no number of right actions can make a wrong one.

20. The Board direct my attention to showing the reasons for moving backwards and forwards "between the two extreme points" of my division, and I am happy in feeling sure that the Board will be fully satisfied with my explanation.

21. The extreme points in question are Chinna Salem, Ammapett, and Porto-Novo; these are the places in Kullacurchi and Chellumbram taluqs where Revenue Officers nearly always halt; Chinna Salem is the largest town in the taluq with a population of 5,000 souls, a public bungalow, and a Post Office; I do not believe a long halt is ever made in Kullacurchi taluq except at Kullacurchi or Chinna Salem which are nine miles apart.

22. Ammapett is the name of the public bungalow one mile from the town of Chellumbram; Chellumbram and Porto-Novo, with a population of 15,000 and 9,000 souls, respectively, are the most important towns in the taluq, and the best places for Revenue Officers to halt at both for public work and for private convenience.

23. The Board will therefore . . . that I did not pitch a tent under the nearest tree to the Salem frontier and devise a long march from extreme points to enable me to run round by Yercaud. And this, I take it, is the real question at issue; did the marches chance to come in the ordinary course of work or did I concoct marches, manœuvre work, and contrive improper arrangements for my private personal convenience?

24. So I must ask the Board to allow me to change their question to what really was the case. What was the necessity for my going to Chellumbram taluq in April, returning to Kullacurchi taluq in May, going back again to Chellumbram taluq in July, and returning to Kullacurchi taluq in August?

25. During five marches, extra tentage was charged, although I personally travelled by what may be called circuitous routes.

1. In April from Chinna Salem to Ammapett.
2. In May from Porto-Novo to Chinna Salem.
3. In June from Tittagudi to Chinna Salem.
4. In July from Chinna Salem to Ammapett.
5. In August from Ammapett to Chinna Salem.

26. In the long (70 miles) marches I always worked until late on the Saturday evening, and was at work again before 8 on the Monday morning. Mr. Garstin says Sunday is a *dies non* and then calls this nine days; I call it six, and as I never took any other monthly holiday but this *Marching* Saturday, five working days only were consumed on the march; Mr. Garstin, in his elaborate and exhaustive attack, has not contended that an unduly long time was consumed on the marches, although the point was mooted by me in my letter of the 13th November, No. 730, and so I need not defend myself where I have not been assailed.

27. I believe when a Revenue Officer is on circuit he is entitled to extra tentage on Sunday even though he may be meditating elsewhere than in his tents; this, however, is a very small matter, and if the Board think it should not be drawn, there is an end of it; but I believe Revenue Officers generally who leave their camp on Sundays whether to shoot or to go to Church do not, therefore, lose their claim to extra tentage for that day.

28. I will at once state here that I spent the greater part of six months, October to March, in Virdachellum taluq, and I intended to spend all the time until I went away on leave in Chellumbram and Kullacurchi taluqs.

29. As soon as the Jamabandi of Kullacurchi was over, I wanted to get to Chellumbram for the Jamabandi of that taluq; for I had, as in the two previous years, the Jamabandi of the three sub-division taluqs to do. I hardly think I need give any further reason for the first march from Chinna Salem to Ammapett; if, however, any further reason is wanted, I would remind the Board that alone and unaided I was firmly resisting the famine clamour, and I was naturally anxious to get to Chellumbram where the ryots, who are as turbulent, well-to-do and wealthy as their neighbours in Cuddalore and Villapuram taluqs, were clamouring to come in for the same lavish remission that was being granted so freely in the adjacent taluqs.

30. When the Jamabandi of Chellumbram taluq was over, I wished to return to Kullacurchi taluq, and did so by march No. 2, and I made a long halt with my office here of six weeks, with the exception of two journeys over which I had no control.

31. If Mr. Garstin were not bandying about charges of dishonesty and dishonor, I should think it quite enough to tell the Board that I considered my duty called me there, and I should expect to be believed. If the Board will refer to the many representations I have made about the inadequacy of the Revenue establishment in Kullacurchi taluq, which I have described in official correspondence as the "neglected corner of the district," and which I venture to think is better off than it was before I took an interest in it, I do not think any body will wonder at my wishing to spend some time there myself; for I had

great reason to believe, and I still think, that revenue is largely withheld in that taluq, as the unchecked Curnams have discovered their power and, in my opinion, withhold revenue largely; they systematically evade writing the cultivation account month by month, and this fasli I paid a great deal of attention to the subject; for the importance of this account is increased tenfold this year by the order directing second-crop assessment to be levied for a second crop grown on one crop land.

32. I hope the Board will, in simple justice to me, call for the cultivation registered in Kullacurchi up to end of August in this fasli, and up to the same date in the five previous faslies, and then say whether my labour has been in vain or not.

33. Since my return from privilege leave in October 1873 I had not made a long halt except during Jamabandi in Kullacurchi taluq, and I was simply doing what Government and the Board wish in spending some time there, and I do not think my worst enemy can call this a concocted march.

34. I remained in Kullacurchi taluq until the 4th July, with the exception of two absences over which I had no control. A notice without my knowledge or consent was put in the Gazette that I would muster pensioners at Virdachellum on the 1st, 2nd, and 3rd June; the half-year was drawing to a close and the Tittagudi Subsidiary Jail had to be inspected before the end of the month; my week's work there was 93 miles marching, mustering all the pensioners, inspecting a distant Jail, and two days' office at Virdachellum.

35. Mr. Garstin says I travelled rapidly; so I do, but even my indefatigable energy can't make bullocks pull tent bandies quickly over wretched roads; so though I rode 33 miles on the first and 20 miles on the 3rd June, I could not get back to Chinna Salem at the same rapid rate, for I had some of my servants at Virdachellum and some at Tittagudi and none at Chinna Salem; so it was impossible for me to have lived at Chinna Salem, even if I had made a couple of horses which had carried me upwards of 50 miles in three days perform a 40-mile journey on the fourth; I was credibly informed by my peons and lascars that it took them four hours to get the tent bandies one mile between Tittagudi and Kulerdar; this is the only journey over which Mr. Garstin complains that I lingered, and I feel sure my explanation will be considered satisfactory.

36. The Board will therefore see that this journey to Virdachellum and Tittagudi was not of my arranging; the Treasury Deputy-Collector (I believe, writing away from records) ordered the one, and the other was obliged to be made before the 30th June, and could not have been postponed or more conveniently arranged.

37. In July I wanted to get back to Chellumbram to spend, as is usual with all Sub-Collectors, some time at *Porto Novo*, and I had determined to have a muster of Monigars to check the collections. I had, too, made a longer halt in Kullacurchi taluq than any Sub-Collector had ever previously made.

38. What I have done for the sub-division of South Arcot has never been noticed or acknowledged in any way; but when I went there in December 1871 the large arrears, especially in Chellumbram, had attracted the attention of Government, and special orders had been issued about them.

39. I went closely into the matter and satisfied myself that in the sub-division alone there was a *permanent embezzlement* of nearly half a lakh, *i.e.*, nearly 50,000 Rupees were always fructifying in the pockets of officials; it was allowed to stand as an arrear until the collection for the following fasli began, and then was paid into the treasury in October out of current collections, which were then falsely shown to be in arrears.

40. In September 1871 I stopped all this; I spent nearly the whole month in Chellumbram taluq and did Tahsildar's work, and collected upwards of 40,000 Rupees out of a 60,000 Rupees balance.

41. I am mentioning this now not to claim any credit or to ask for any praise, but simply to show that my interest in the Chellumbram collections was not a new thing, not a suddenly awakened impulse suggested by the convenience of a circuitous long march; I was merely carrying on the system of administration which I had introduced with such success that at the end of last fasli 97 per cent. of the demand had been collected in the sub-division against 81 per cent in the rest of the district.

42. I cannot refrain from noticing here the extraordinary statement at the conclusion of paragraph 3 of Mr. Garstin's letter, that all work was at a stand-still in the sub-division; this paragraph throughout purports to be a description of the practice which gave rise to the correspondence with Mr. Sullivan, and tells of imaginary visits to Yercaud, not one of which was made. If Mr. Garstin really means that work came to a stand-still in Mr. Sullivan's time, I beg to refer to paragraph 2 of the Collector's letter, No. 643, of the 21st June 1873,—“your work, I am bound to say, has always been well and expeditiously done;” if Mr. Garstin means that work came to a stand-still last year, I wonder how he can reconcile the statement with the following remark he made in a demi-official letter of the 28th October last, “it is no argument in its favor that you have no arrears. That is an argument for abolishing the Sub-Collectorate.”

43. I do not, for reasons already stated, wish to write about the occurrences of July, nor could I do so with accuracy, without referring to records in South Arcot; if the July question is brought into discussion I will explain satisfactorily why I signed my June extra tentage bill along with those of the other divisional officers.

44. On managing to get away from Cuddalore I spent three days at Ammapett, and wound up arrears there, and then went to Kullacurchi, as I had promised the Curnams I would look after their cultivation accounts; but for this journey I need make no defence, for it was made with the Collector's consent and knowledge, and he approved of the circuitous route.

45. Now I ask which of these marches was wrong, which was ingeniously contrived, craftily concocted, or improperly arranged to suit my personal convenience? Let me have a specific charge to meet, and I have no fear about coming out of the conflict with unblemished honor. Let me be told what place I stayed at to which duty did not call me; where I ought to have gone to if I put myself in the wrong place. Mr. Garstin saw monthly the places I halted at, and he never orally, demi-officially, or officially suggested that I was spending a moment of time at a place where my presence was not required.

46. I cannot but feel indignant at the way in which I have been treated by Mr. Garstin. He had merely to tell me what he wanted; there has been no argument between us; I conceded every point he advanced; but I cannot refrain from repeating, anxious though I am to avoid the style of language he has used, that it seems impossible for him to reconcile his claim to being actuated by duty in making this report with his having consented to the circuitous march in August, and with having knowingly passed the extra tentage for the days of absence.

47. I have not noticed Mr. Garstin's charge of preparing a purposely deceptive bill; the deceit seems in his opinion to consist in my not having stated where I was personally when the office was marching, and with not having entered in the bills that I was absent from my camp on Sundays. I have always prepared bills as I was taught to prepare them at Cuddapah and Chicacole, showing, by a bracket, the days consumed by my camp-equipage in the journey; the bills do not profess to show where I was myself on these marching days, so I need only refer to Mr. Garstin's statement that they "were all framed studiously to conceal his movements," to regret that he should have condescended to impute motives instead of confining himself to reporting what he believed to be facts; the bills show with precise accuracy where I was on halting days, with the exception of Sundays which I have explained before; whether Mr. Garstin is right in assuming that Revenue Officers always enter in their extra tentage bills the periods they pass without leave beyond the limits of their districts, I am not able to say, but the Board will know whether it was intended that the extra tentage bill should assume the inquisitorial character of the abandoned return; when my column of places travelled is "blank" it merely means that no journey has been made for which extra tentage can be charged.

48. I claim to have made not a single unnecessary journey, not to have selected extreme points of the division, but to have stayed at the usual halting places most conveniently situated for work, to have spent my time where I was most required, to have prepared my extra tentage bills myself with care and accuracy, regarding Sunday only as a *dies non*, and to have charged precisely what I considered myself entitled to under the order of the Board of Revenue which I have quoted.

From J. H. GARSTIN, Esq., Collector of South Arcot, to H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue, dated 22nd April 1875, No. 165.

In continuation of paragraph 6 of my letter of the 10th instant, I have now

* (Requested to be returned.)

*the honor to forward Mr. Lister's extra
tentage bill* as Head Assistant for

January 1874 in original, together with the original office travelling and establishment batta bills* for that month, from which the Board will see that the Head Assistant's office left Tindivanam for Chengam on the 12th January to meet Mr. Lister who had set out from Chinna Salem on the 5th, that it arrived at Chengam on the 14th, that Mr. Lister arrived on the 16th, and that the office set out on the 17th for Virdachellum where it arrived on the 22nd.

2. A careful search of the records of the Head Assistant Collector's office for January 1874 discloses the fact that between the 16th and 24th not a single

paper was signed or initialled by Mr. Lister. So that as his office reached Virdachellum on the 22nd and was ready for work on the 23rd, it would seem that the statement set forth in the extra tentage bill, in Mr. Lister's own hand-writing that he reached Virdachellum on the 21st, is contrary to fact, and that instead of only taking five days to go from Chengam to Virdachellum he really took eight.

3. The records show that from the 5th to the 10th January 1874, Mr. Kough remained in charge of the office at Tindivanam, and on the 16th Mr. Lister reported having taken charge of his office at Chengam.

4. The number of marches from Chengam to Virdachellum is entered as "five," and is evidently so entered to support the assertion that on the 21st Mr. Lister reached Virdachellum. If he had really marched from Chengam to Virdachellum in five or even in two days he would be the last man in the world not to charge the extra tentage fairly due for such a march, namely, eight marches.

ENCLOSURES Nos. 1 and 2.—Bills.

From J. H. GARSTIN, Esq., Collector of South Arcot, to H. E. STOKES, Esq.,
Acting Secretary to the Board of Revenue, dated Cuddalore, 23rd April
1875, No. 168.

SINCE despatching my letter of this day's date, No. 165, I have received a demi-official from the Acting Head Assistant Collector informing me that four papers have been found signed on the 23rd of January 1874 by Mr. Lister. He therefore appears to have been at Virdachellum on that date. Before I got this demi-official I received an official forwarding to me in a large bundle the records of the Head Assistant Collector's office for January 1874, and I had them examined in my presence, and no paper bearing a date between the 16th to 24th January 1874 could be found. The demi-official informs me that no papers bearing date the 21st or 22nd have been found.

From A. L. LISTER, Esq., Acting Sub-Collector of North Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Vellore,
27th April 1875, No. 248.

In reply to Board's Proceedings of the 17th instant, I have the honor to state that in November last my office establishment was working in the Collector's office; I was informed that attempts were being made by some clerks in the Collector's office to obtain copies of my extra tentage bills; to prevent this and to secure that all information should be obtained by Mr. Garstin through a proper official channel, I directed my Sheristadar to bring all office copies of extra tentage bills to me.

2. When my Sheristadar brought them he told me that, in the Collector's office (not in other offices as entered in his statement, for nearly all his service has been in the Collector's office), copies were not filed; I said if that were the case copies need not be filed in the Sub-Collector's office also, and I presume he so instructed the Head Clerk.

3. When I was gazetted away from the district, I looked for these bills to replace them with the records, but could not find them, as they had by a mistake been taken to Yercaud at Christmas, where the bundle now is just as I received it; then it was that I spoke to my Sheristadar regretting that I could not find them to replace them with the records, but adding that it did not much signify, as the originals had been received from the Board's office, and as it was not customary to file such papers in the Collector's office.

4. If Mr. Garstin wanted them he could, of course, have had them immediately on asking for them; to take documents into my own office box is not abstraction from public records; and no other object but the one I had in view could possibly be attained by the step I took, as the fair copies of the documents were filed in the Board's office. From the first Mr. Garstin was told that there were the extra tentage bills and only these to show the movements of the Sub-Collector; these do not show the periods passed without leave beyond the limits of the district. Mr. Garstin in his former letter complains that they do not give this information, and now he argues that they do afford it. So widely divergent are Mr. Garstin's views and mine, that even now I contend that I was absent from South Arcot in contravention of the Civil Leave Rules for seventeen days only in 1874; for my absence during five of these days I had Mr. Garstin's previous consent, and for my absence during four of these days I had his subsequent ratification.

5. Whether the information I received about attempts being made to get information irregularly from my office clerks was true or false, it is most extraordinary that Mr. Garstin wrote to the Board for my extra tentage bills, instead of writing to me for the copies of them, which he could, of course, have received on the very next day, as I was then in Cuddalore; if he is serious in his contention that these bills are "data" from which the information he sought could be compiled, and that in consequence of my denying the existence of such "data" he concluded there were no copies of the bills filed in the office, and therefore wrote to the Board for the originals, how came he to write to Mr. Irvine for them, and to be astonished when he was informed they were not to be found among the records?

6. I do not know whether I am expected to answer the charge that I removed them with the object of telling a silly falsehood which would have been at once proved by a reference to the Head Assistant Collector's records, and by the evidence of every clerk who has ever been employed in my office; I have always prepared the rough draft of my own extra tentage bills, and it never once entered my head that it was wrong to do so.

7. For the present I am content to leave in the Board's hands the language which Mr. Garstin has used in a communication which he doubtless thinks is a privileged one; I treat his charge of falsehood, too, with the greater indifference, because it is only an *énigme* and a *tu quoque*.

8. The next point is a very serious one, as either Mr. Garstin or I unquestionably deserve some of the virulent language scattered about this letter.

9. In answer to Mr. Garstin's request, "please let me know as soon as your plans are settled from what date you propose to take the five days," I wrote to him stating that I proposed to avail myself of the five days' leave from Monday the 14th.

I left the district at 5-13. P. M. (looking at my watch and recording the time as I expected to be asked the question) on Saturday the 12th.

10. Now is this true or is this false? Do not nearly all the District Judges adjourn their Courts from the Monday, and leave their stations themselves on the Saturday, in many instances arranging that the recess should terminate on a Saturday when they rejoin their stations on the following Monday.

11. But I appeal to each individual Member of the Board to say whether in granting five days' leave to any one to count from Monday, any possible objection would be made to leaving the district on Saturday night; I further urge that five days' leave is always taken so as to include a Sunday at one end or the other.

12. So I contend I did nothing wrong and had nothing to hide; but urges Mr. Garstin I erased an entry I made in the original draft of the extra tentage bill, and to Mr. Garstin's mind, clouded with prejudice and blinded by animosity, the reason is evident: "He wished to conceal from me the actual date of his departure from the district."

13. This will show the Board the pleasant relations I enjoyed with my late Collector; I have never before or since been associated with any gentleman who, when he wished to know anything of my work or my movements, did not adopt the simple expedient of asking me.

14. I protest altogether against erased words in an original draft being made the subject of official complaint; such words are as though they had never been written; and I venture to think that a very bad precedent is being introduced in calling upon me to explain them.

15. I need not seriously deal with Mr. Garstin's imputation of wrong motive; it is obvious that a Collector, who is watching a Sub-Collector's movements narrowly, anxious to damage him, and desirous of his removal from the district, is not likely to be put off the track by an extra tentage bill; besides he has merely to ask the question at the time, while the facts are within one's memory, to obtain the information he wants. I did not charge extra tentage for the days in question for the simple reason that I doubted whether I was equitably entitled to it, for though at work within my division, I am not quite sure whether I should have gone to Chinna Salem on that date unless it had suited my personal convenience to do so; I believe I was obliged to go to Kullacurchi, which is only nine miles off.

16. The next charge is that when I was relieved by Mr. Sharp I took eleven days to join the Head Assistant's office; the Board will insist upon my answering these numerous and elaborate charges without referring to records, which no doubt would not be so necessary if all that Mr. Garstin writes were true.

17. I am, however, in no position and have no wish to argue with the Board, but must accept the disadvantage at which I am placed, merely premising that if my memory misleads me in any particular the Board, I am confident, will not as eagerly as Mr. Garstin has done ascribe deliberate falsehood to me.

18. I believe that Mr. Garstin's account is wholly inaccurate and groundless. I believe that when Mr. Sharp relieved me it had not been arranged that I was to do the Virdachellum Jamabandi, for Mr. Sullivan wrote demiofficially that he would like to consult Mr. Garstin before consenting to the

33. So Mr. Garstin did not object to my drawing extra tentage when marching away from my office beyond the limits of the district, as his account of the transaction would lead the Board to infer; had he raised such an objection, is it likely that I should have charged for such a march in the August bill and that he would have countersigned it?

34. If Mr. Garstin wished to alter Mr. Sullivan's practice, why did he not tell me, when he became aware of my absence in July, that he wished to be consulted about such matters? We were talking in his house, as I believed, in full and unreserved confidence; he let me leave him after the conversation, as well as after the conversation in August, with the impression that he in no way disapproved of what I was doing. His seeming confidence and apparent friendliness and approval are only consistent with these hostile reports against me, on the supposition that my information that he had made up his mind to let me go away once or twice more with the object of "catching" me is true. I may here mention that in January, six or seven months after he owns that he became aware of my practice, Mr. Garstin wrote to me *for the first time* to express his disapproval of the "short cut" by Negapatam.

35. The most unfortunate official differences are those whose solution in some measure depends upon unrecorded conversations, and I am fortunate in having Mr. Garstin himself for a witness that my account of the August conversation is correct in the main particulars, that he did not object to the circuitous route or to the charge of extra tentage for it: on the 2nd November he wrote to me "I did not care to raise the question as to whether you were justified by the Government Order in Smith's case in leaving the district, when I spoke to you in August; but I do intend to raise the question now." It must be remembered that this order only decides that extra tentage can be drawn for such marches, and that I have never claimed the right of leaving the district under it in opposition to the Collector's wishes. As I never availed myself of the order after August, and as I immediately expressed my willingness to accept Mr. Garstin's decision in the matter as soon as he raised the question, which at once did away with the necessity for a reference, I cannot see what possible object he could have in making the present reports but to damage me.

36. If I have done anything of which the Board disapprove, I can only express my most sincere contrition; but I earnestly entreat the Board not to let me be the victim of personal ill-will and hostile espionage which refrained from warning in eagerness to overwhelm. I must ask the Board to bear in mind that I was doing what I believed I was justified in doing, while I was watched by a Collector who considered it wrong, but who not only never gave me a word of warning or advice, but who told me in August that he saw no harm in it—that if hills were in a district, Government allowed officers to spend two or three months there, and he did not see any objection to my going to hills a short distance beyond the boundary, but that, for the sake of myself and others, I must not over-do it, and who said to Captain Young in a public place at Cuddalore that my visits to Yercaud were nothing to him and did not interfere with my work, and that I was quite right to go when I could.

37. I sincerely hope the Board will not feel it to be their duty to submit this correspondence to Government, at all events as against me. It is no case of contumacy, of setting a Collector's authority at defiance, or of showing the faintest disinclination to be guided by a Collector's wishes, and also I confidently submit it is no case of aggravated arrears or of neglected work. In a matter left entirely to myself, in which feelings might naturally be expected in some way to warp my judgment, I cannot but now feel that I may in some measure have incurred the displeasure of the Board; this will be to me a sorrow and a trouble which I shall not soon get over.

38. I am not in a position to offer any remarks upon the expense involved by these journeys beyond observing that whether I travelled myself within the limits of the district or beyond them, precisely the same charges would have been incurred: in remarking on the statement that no long journey was made when I went to the Shevaroy's during September and November, Mr. Garstin has exceeded the ordinary laxity of careless assertion, for I was absent on privilege leave from August to 2nd October, and I did not leave the district in November.

ENCLOSURE No. 1.—Copy of letter from Captain Young.

THESE papers relate to certain irregularities charged against Mr. A. L. Lister, late Acting Sub-Collector of South Arcot, and the Board find it to be their duty to submit them for the orders of Government. In their Order, No. 456, dated 20th March 1875, Government have desired to be furnished with a report on the matters brought to notice in the first paper, which had been incidentally referred to in another letter from the Collector of South Arcot.

2. The charges against Mr. Lister may be stated to be, that he gravely abused the liberty accorded to officers in his position by habitually leaving his district when his office was marching from point to point; that he so arranged the movements of his office as to afford facilities for such absences; that he improperly drew extra tentage on such occasions; that he evaded explanation when called upon to give information as to his movements; that, to support such evasion, he removed his extra tentage bills from the records of his office; and that he habitually employed the peons entertained for public duties in connection with his office, in attendance on his family for prolonged periods beyond the limits of his district. Two letters from Mr. Lister containing his remarks on these points are before the Board.

3. In Mr. Garstin's letter recorded in the first Proceedings above read, he describes Mr. Lister's procedure. At the extreme limits of the Sub-division of South Arcot, near Porto Novo and the Tanjore frontier on the east and on the Salem frontier on the west, are the villages of Ammapett and Chinna Salem, at a distance from each other of seventy-three miles. Having reached one of these points, the office establishment would be despatched to march direct to the other, while Mr. Lister would proceed to the Shevaroy Hills where his family resided, going or returning, according to the point of departure, by rail *via* Negapatam and Salem. By arranging his departure or return so that a Sunday or holiday should fall at

either end of the seven days required for the march of the office, Mr. Lister was able to rejoin it after having spent five or six days with his family on the Hills.

4. Mr. Garstin states, that by manœuvres of this kind, and by running certain holidays and a period of absence to which his consent had been obtained into the Christmas holidays, Mr. Lister absented himself from the district, from 1st April 1874 to the end of the year, for sixty-five days, of which ten days only were taken with the consent of the Collector.

5. Mr. Lister has not distinctly stated for how long he was in fact absent from his division during the period in question; in his second letter he states that he was absent in contravention of the Leave Rules for seventeen days only in 1874,

but the Board do not know how this is made out. He has admitted* that during the marches to and fro referred

to by Mr. Garstin, he did in fact leave his office; and he says in his first letter that he used to work till late on the Saturday night and be at work again early on a Monday morning. The Board assuming this to be the case and after examination of the tentage bills find the following absences proved:—

April 1874.—Chinna Salem to Ammapett.—Mr. Garstin shows his absence to have been 1st, 7th, 8th, and 11th (Saturday) to 19th (Sunday) inclusive—total twelve days. The 2nd to the 7th inclusive were the Easter holidays, and as to the 1st, Mr. Lister must either have been absent or his bill ought to have shown where he was, as he was at Kullacurchi on 31st March. The Board believe him to have been unjustifiably absent on the 1st, 8th, and 12th to 19th, total ten days, for eight of which he drew tentage.

May 1874.—Porto Novo to Chinna Salem.—From the evening of 16th (Saturday) to 24th (Sunday)—or eight days for the whole of which he drew tentage.

June 1874.—Mr. Garstin states that he believes Mr. Lister left Tittagudi for Yercaud on the 3rd, and rejoined his office at Chinna Salem on the 8th. The bill shows that he took three days (4th to 6th) to march 40 miles from Tittagudi to Chinna Salem. Mr. Lister apparently admits (paragraph 25 of his first letter) that he left the district on this occasion, but explains the three days' march by saying that he was detained by the badness of the roads. Mr. Garstin charges him with twelve days' absence, apparently from the 5th to 7th (Sunday) and the 13th (Saturday) to the 21st (Sunday) inclusive; but Mr. Lister apparently admits only five, viz., from 17th to the 21st, these being the days surrounded by a "black ring" in the bill. The Board charge him with eight days, the 5th to 7th and 17th to 21st. He drew tentage for fourteen days for a twenty-days' halt at Chinna Salem from 7th to 26th, which included the latter period of absence, and also for the 5th and 6th.

July 1874.—Chinna Salem to Ammapett.—Mr. Garstin makes out nine days from the 4th (Saturday) to 12th (Sunday), but the Board charge only eight, for seven of which tentage was drawn.

August 1874.—Ammapett to Chinna Salem.—Mr. Garstin charges nine days, 8th (Saturday) to 16th (Sunday), but the Board make it eight. Tentage was

drawn for seven days. Mr. Garstin states that he consented to Mr. Lister's absence for five of these days. This was the last of the marches to and fro.

October 1874.—Mr. Lister was on leave during September and returned to duty on the 2nd October. Mr. Garstin states that he immediately returned to the Shevaroy's and was absent seven or eight days. Mr. Lister does not advert to this absence.

December 1874.—Mr. Garstin charges eight days from the 12th (Saturday) to the 20th (Sunday). He seems to have given Mr. Lister permission to be absent for five days in advance of the Christmas holidays (which began on the 21st). Mr. Lister admits the absence from the evening of the 12th (Saturday), but says that of the eight days, two, the 13th and 20th, were Sundays and one, Saturday the 19th, was a gazetted holiday. The Board, however, observe that Revenue Officers are prohibited from leaving their districts without leave on Sundays and holidays without the Collector's permission (Standing Order, No. 387).

6. Thus the Board make out that Mr. Lister absented himself from his division certainly for fifty-eight days (besides the Easter and Christmas holidays), for ten of which he had the excuse of the Collector's permission, and that he drew tentage for thirty-two of these days.

7. Mr. Lister in his first letter takes the charge against him to be that he drew tentage when not entitled to it, and urges that if he can show the journeys to and fro between the extreme points of the division to have been necessitated by the public service he will be completely justified. He contends that under a ruling of the Board of 1866, he was entitled to the tentage when he travelled, away from his office, by a circuitous route; and that if it was right to take such a route and draw tentage for it once, it was right to do it any number of times. The first march he states was to take up the Jamabandi of Chellumbram Taluq; and the second, back to Kullacurchi Taluq, was to look after the cultivation accounts. He remained in this taluq till July, except for two short trips to Virdachellam and Tittagudi in June; in July he went to Ammapett in order to hold a muster of Monigars to check the collections; and he was there again in the beginning of August, after his visit to Cuddalore, in order to wind up arrears. Thence it was necessary for him to proceed again to Kullacurchi to look after the cultivation accounts; but he does not dwell upon this journey, as his absence from the district was with the Collector's consent and knowledge.

8. The Board's ruling of 1866 on which Mr. Lister relies is to the effect that when a Collector leaves his camp and proceeds to his destination by a circuitous route to save time, his claim to tentage is not invalidated. They are of opinion that it is entirely inapplicable to Mr. Lister's case; and the gist of the charge is, not that he drew tentage without being entitled to it (which, however, the Board think he did), but that he repeatedly absented himself improperly and without leave, from his charge. To use Mr. Garstin's phrase, the thing was overdone. In this point of view, the necessity or otherwise of the journeys is immaterial; and as to the pretexts which Mr. Lister assigns, the Board merely observe that it seems to them singular that his presence should have been so

frequently and so especially required at the two extreme points of his division, and that his anxiety as to his ryots and their cultivation did not lead him to accompany his camp, and to march through his taluqs from point to point.

9. It appears that in the previous year 1873 some correspondence had passed between Mr. Sullivan, then Acting Collector of the district, and Mr. Lister relative to a bill submitted by the latter for a march similar to those above referred to. Mr. Sullivan refused to pass extra tentage for the time Mr. Lister spent beyond the limits of the district, and in the course of the correspondence informed Mr.

Letter* that in drawing up the bills it was incumbent on him to show the places visited on days for which tentage was drawn. Nevertheless, after Mr. Garstin's return to the district, Mr. Lister again drew extra tentage for such circuitous marches, and continued to frame his bills, which he always drew up with his own hand, so as not to show where he was each day during the marches in question. The form of extra tentage bill was altered in 1870, and a column introduced

Headed "Places visited whether within or beyond the limits of the district or division," to show where the officer has been each day during absence from head-quarters, when the quarterly return which had

been introduced consequent on proceedings somewhat similar to Mr. Lister's, was discontinued. In Mr. Lister's bills, the days occupied by the marches under discussion are bracketed together, the intermediate halting places not being shown at all. Mr. Lister was well aware of the change in the form and of the object of it; and the Board are of opinion that, seeing that Mr. Sullivan had objected to the claim for days spent beyond the district, Mr. Lister's conduct in again making such claims on Mr. Garstin's return, without ascertaining his views, was scarcely honorable or straightforward.

10. Mr. Garstin states that he had objected to pass Mr. Lister's bill for June, which he returned demi-officially, and that Mr. Lister, having been called in during Mr. Garstin's temporary illness to take charge of the Collector's office, took advantage of the opportunity to pass the bill himself. Mr. Lister says that the objection was to his drawing tentage for days during which he was absent from the district; that as he had not done so, only fourteen days' tentage for the whole halt of twenty days having been claimed, he conceived himself justified in passing the bill after marking the days of absence; and that, before passing it, he explained this to Mr. Garstin, who was satisfied. The Board are not concerned to inquire what actually passed at this conversation; but even if the case be as stated by Mr. Lister, it would have been better had he left the disposal of the bill to Mr. Garstin himself. He claimed tentage subsequently, notwithstanding Mr. Garstin's objection, for the period of absence in August; and the latter, unaccountably, passed the bill.

11. Mr. Garstin brings forward another instance in which Mr. Lister availed himself of a circuitous route outside the district to obtain a stay on the Hills with his family. It is alleged that he gave over charge of the Sub-Collectorate to Mr. Sharp at Chinna Salem on the 5th January 1874; that it was arranged that he should do the Virdachellam Jamabandi as Head Assistant; that he, instead of

ordering the Head Assistant's office to Virdachellam, arranged that it should meet him at Chengam (a place in Trinomalai Taluq conveniently situated with reference to the Samulputti Railway Station and the Salem frontier); that he met it there on the 16th, having travelled by Yercaud, and immediately despatched it on a march of 119 miles (*via* Tindivanam) to Virdachellam, whither he himself proceeded again *via* Yercaud, and arrived not before the 23rd. His tentage bill represents him as having arrived on the 21st, and he drew five days' tentage for the march, which by the direct road is 80 miles.

12. Mr. Lister replies that in the first journey he did not exceed his authorized joining time; that it was necessary to inspect the Chengam Sub-jail, and that it was most convenient to join his office there; and that he did not receive intimation that he was to do the Virdachellam Jamabandi till he got to Chengam. The Board observe that, even if this be true, Mr. Lister was not justified in leaving the district; and on the whole, there is ample evidence to show that these "circuitous journeys" of Mr. Lister's were in fact, as stated, habitual, and that his bills were prepared so as not to show his real movements. Such habitual absence, even with the consent of the Collector, would have been unjustifiable, and Mr. Lister, who is not inexperienced, must have known that it was so.

13. The Board now come to the subject of the removal by Mr. Lister of the drafts of his extra tentage bills from the time he first acted as Sub-Collector from the records of the Sub-Collector's office. This removal, as pointed out by Mr. Garstin, took place at an awkward time, *viz.*, when Mr. Lister had been called upon officially for information as to his absences from the district, and just before he himself officially stated that he had no data whence he could give such information. Mr. Lister admits that he caused the bills to be taken from the official files. He states that he did so because he was informed that attempts were being made to obtain copies of them surreptitiously; that he intended to replace them when leaving the district, but found that unfortunately they had gone by mistake to Yercaud at Christmas; that he was informed that such documents were not filed in other offices; that he told his Sheristadar when leaving that he could not find them, but that it did not matter as they were no longer of any use; and that he could not have had any other object in taking them but that above stated, as he knew that the original bills could easily be obtained from the Board's office.

14. This seems to the Board the strongest point in his defence, and to show that he could not have removed the documents with the object of destroying evidence as to his movements. It may be that he hoped to cause delay and to gain time, during which the matter might blow over; and his last letter to Mr. Garstin, in which he expressed a hope that his leaving the district would terminate the matter, indicates, it seems to the Board, that he had hopes of this kind. But, even on his own showing, he has been guilty of officially stating what was false, and of misleading Mr. Garstin by a subterfuge. He had said that the bills were the sole record of the movements of the Sub-Collector, and his subsequent statement that he had no data whence he could compile the information wanted, naturally

led Mr. Garstin to believe that there were no copies of the bills in the Sub-Collector's office, and to apply to the Board for the originals. The subsequent statement just referred to was distinctly false; for he had the draft bills in his possession, and though they were framed in such a way as not to show to persons unacquainted with the matter where he had been on the days in question, the Board have no doubt that he could by means of them have so refreshed his memory as to be enabled to state the facts with complete accuracy.

15. Mr. Lister does not consider it necessary to offer any remarks as to the employment of his peons at Yercaud. From the statement sent by Mr. Garstin, it seems that one man was there for 17 months and 25 days; one for 10 months; two for 3 months each; one for 2 months and 5 days; and one for 1 month. They drew during these periods Rupees 283-5-4. The sum drawn in batta, and paid for conveyance of records on the four marches between Ammapett and Chinna Salem in April, May, July and August, was Rupees 201-10-5. Mr. Lister's extra tentage for thirty-two days amounted to Rupees 192.

16. Much of Mr. Lister's letter consists of recriminations against Mr. Garstin, and of imputation of unworthy motives as inducing him to bring the matter forward, and as determining the form in which he has done so. The Board have designedly abstained from noticing such points, which they consider to be entirely irrelevant. They are discussing Mr. Lister's official conduct, not the relations, private or other, between Mr. Lister and Mr. Garstin; and the question whether, to incite him to perform his duty, Mr. Garstin required the stimulus of such motives as are attributed to him, has nothing to do with the matter in hand. The Board are clearly of opinion that it was Mr. Garstin's duty to bring what had occurred to the Board's notice.

17. The Board must record their opinion that Mr. Lister's repeated absences were unjustifiable, his attempts to baffle inquiry unworthy, and that his explanations are disingenuous. They believe that no other member of the service would have acted as he has done, and they feel it to be their duty, notwithstanding Mr. Lister's expressions of contrition, to beg that the Government will signify their disapproval in such a manner as will effectually prevent a recurrence of such conduct.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 181-A. From A. L. LISTER, Esq., Acting Sub-Collector of North Arcot, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Vellore, 26th May 1875, No. 318.

I HAVE the honor respectfully to request that the following explanation may be laid before Government, to be considered along with Board's Proceedings, No. 1,294, of the 14th instant, as my defence is scarcely at all noticed in the Board's review, which is rather a résumé of the charges brought against me.

2. This letter should perhaps be submitted through the Board, and a copy will be sent to them by to-day's post; but as my letter of the 19th March, which I was compelled to write in seven days,—an arrangement certainly not to my advantage,—

was kept in the Board's Office for *fifty-four* days without being read, I fear lest this letter, too, should be delayed there, perhaps until after the final disposal of the matter by Government.

3. The only point to which the Board directed my attention in their first Proceedings was to my reasons for marching my office backwards and forwards almost monthly between the two extreme points of my division; and I thought the backbone of the charge was that the marches had been improperly contrived to suit my personal convenience, and therefore extra tentage improperly drawn.

4. I devoted 25 paragraphs of my defence to this question, and after having given, as I confidently submit, satisfactory and unimpeachable reasons for each and every march, and explained that I halted at the most populous and important towns where my presence was most required, I am filled with blank dismay at the Board speaking of "villages" (paragraph 3) and "the two extreme points of his division," (paragraph 8) and pronouncing the very point,—and the only point on which they asked for explanation,—to be "immaterial," and declaring that the gist of the offence is not what it purported to be in the Proceedings calling for an explanation.

5. The Board only *think* parenthetically that I was not entitled to the tentage; but they make no attempt whatever to distinguish my journeys from that for which they expressly ruled extra tentage could be drawn. They are of opinion that the ruling is entirely inapplicable, though it is not denied, what it really is impossible for any body to deny, that the cases are purely identical. The charge, however, of improperly drawing extra tentage seems to be abandoned for one of absence without leave, and here, oddly enough, the Board make no mention whatever of the fact that Mr. Sullivan, in an official letter which Mr. Garstin never revoked or modified, expressly declined to interfere with these circuitous journeys so long as public work was not obstructed or delayed.

6. In paragraph 10 the Board say they are not concerned to inquire what passed at my conversation with Mr. Garstin, on which, together with his statement to Captain Young, whose letter strangely enough the Board have not noticed at all, I rely to show that all I did had Mr. Garstin's approval at the time. The Board dispose of all my argument based on Mr. Garstin passing the August bill in one word; he did it

"unaccountably" and in spite of my denial, which is supported by Mr. Garstin's letter* to me of the 2nd November, that Mr. Garstin ever took any objection to my drawing extra tentage when marching away from the office, the Board say "he claimed tentage subsequently notwithstanding Mr. Garstin's objection."

7. I deny strenuously that I ever wrote what can by any ingenuity be woven into the semblance of a falsehood, and what my own showing is, which the Board say proves me guilty of officially stating what was false, I have not the faintest conception.

† Recorded in Board's Proceedings of the 11th March. Paragraph 15 of Mr. Garstin's first letter† *distinctly proves* that the extra tentage bills are not data from which my

absences could be compiled; and I hope that Government will compel Mr. Garstin to retract his odious charge of falsehood, and to apologise for having made it; meanwhile, I find solace in the reflection that—

"Mendax infamia terret Quam nisi mendosum."

8. By this strictly accurate statement I never meant or hoped to gain a useless ten days' delay by making Mr. Garstin think there were no office copies of the extra tentage bills, which were *not* removed from the file to my office box before I wrote the letter of the 17th November as I can easily prove; these words were not intended to convey that idea, and there can be no doubt that this statement did not lead Mr. Garstin to believe naturally or otherwise that no office copies were kept, as is distinctly proved by the statements in paragraphs 2 and 3 of his letter of the 10th April, No. 150, in which he says he requested the Acting Sub-Collector to send him the original of the extra tentage bills, and to his *astonishment* that officer reported they could not be found. Now how could Mr. Garstin write for them, and be *astonished* at their not being on the file if he really thought, on the receipt of my letter in November, that there were no copies in the office?

9. And here I must protest against the unfair and far-fetched inference that because I thought at the end of January, in the belief that this matter was raked up with the sole object of getting me removed from South Arcot, that my transfer to another district would terminate the matter, I had hopes in November that the matter would blow over. After the receipt of Mr. Garstin's letter of the 16th November, when the office copies of the bills were still on the file, I well knew that if I remained in the district he would press the matter to the bitter end, and so said every single person whom I consulted.

10. The Board say my explanations are disingenuous, and possibly they may have been, in some measure, induced to say this, in consequence of more than half my first letter being devoted to a point which is now pronounced immaterial, but which the Board seem to have forgotten was the only one on which they desired explanation. I can only say that they were not intended to be disingenuous, and that I should be only too glad to give any further explanation on any point which I am considered to have evaded. I endeavoured to meet the charge fairly, and to go into it thoroughly; and the only two Members of the service whom I had an opportunity of consulting in the short time allowed me to put in a defence were of opinion that I had done so.

11. I much regret that Mr. Garstin's gratitude did not take the form of pointing out to me what he considered wrong, instead of inducing him to express an approval, which it now appears was unreal, and to consent to the August circuitous march which seem to have been the last straw. From my ready acquiescence in both Mr. Sullivan and Mr. Garstin's wishes directly they addressed me on the subject, Government will see that all that was needed was a word of warning reproof or advice directly I showed the slightest tendency to over-do it, or to take an improper advantage of a liberal concession; and no part of the Board's review, in which throughout I feel that but scant justice has been done me, has caused me more surprise, or made me feel how thoroughly they misappreciate my conduct and motives than their requesting Government to signify their disapproval in such a way as will effectually prevent a recurrence of such conduct. One single word from the Collector would have been sufficient at first; the Board's expression of disapproval has, of course, already effectually prevented the possibility of a recurrence of what they condemn, and there is nothing in those papers to justify the suggestion that I am impatient of control or negligent of warning or advice.

12. I submit that it is not fair to me for the Board designedly to abstain from noticing Mr. Garstin's conduct and course of action. If Mr. Garstin disapproved of the circuitous journeys, I submit that he should have stopped them at the time, and should not have professed an unreal approval to Captain Young, and to me, and so lured me on, to the very over-doing of which he now complains. If he really approved of the journeys, and saw no harm in them, as they did not interfere with my work, and if his expressions of opinion to Captain Young and to me were honest and straight forward, then I submit all his duty required him to do in October was to tell me that he had changed his views on the subject, and that thenceforward no such journeys should be made.

13. In almost every instance the Board, though still counting Sundays, have reduced the period of absence as represented by Mr. Garstin without making any remark upon the general unfairness with which overstated the case.

14. Lastly, I must remind Government that the Board have failed to notice that these fugitive absences in no way interfered with my work, as I proved by quotations from the letters of Mr. Sullivan and Mr. Garstin.

15. To sum up my reasons for submitting that the Board's review does not adequately notice my defence.

(1.) The point now pronounced immaterial is the *only* one on which the Board desired explanation.

(2.) Mr. Sullivan's official permission so to march is not noticed.

(3.) Captain Young's letter is not noticed.

(4.) The inconsistency of Mr. Garstin's application to Mr. G. D. Irvine for the office copies, with his statement that my letter of the 16th November made him think there were no copies on the file, is not noticed.

(5.) The testimony of Mr. Sullivan and Mr. Garstin that my work is always well and expeditiously done, and that I keep no arrears, is not noticed.

(6.) The importance of Chinna Salem, Porto Novo, and Chellambrum as halting places is not noticed, and they are incorrectly described as villages.

(7.) Mr. Garstin's evident *animus* is not noticed.

(8.) No attempt is made to distinguish my absence from the precedent on which I rely.

No. 182.

ORDER THEREON, 22nd June 1875, No. 947.

Miscellaneous.

HIS EXCELLENCY the Governor in Council has given the most careful consideration to these papers, and has arrived at the conclusion that the severe strictures of the Board of Revenue on the conduct of Mr. Lister are fully merited.

2. It is with great reluctance that His Excellency in Council has to record the opinion that an officer of Mr. Lister's standing in the service has been guilty of conduct destructive of the confidence necessarily reposed in him.

3. In attempting to excuse these repeated unauthorised absences from the district on the plea that the Collector did not interfere to stop the practice, Mr. Lister has shown himself wanting in a sense of the responsibility of his position.

*Proceedings of the Madras Government, Revenue Department,
22nd June 1875.*

4. He will be removed from his appointment of Acting Sub-Collector and relegated to grade of his substantive appointment, and as it is not desirable that he should be re-employed in South Arcot, he will be posted to another district where his conduct must determine his future promotion.

5. In accepting the remarks of the Board in paragraph 16, His Excellency in Council will only further express his regret that Mr. Lister's conduct was not sooner brought to notice by his official superior.

(True Extract.)

(Signed) A. MACGREGOR,
Acting Secretary to Government.

To the Board of Revenue.

No. 594A.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th March 1875.

Read the following letter from J. H. GARSTIN, Esq., Collector of South Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Trinamalai, 20th February 1875, H:—

I HAVE the honor to return herewith Mr. Lister's extra tentage bills for February, March, April, May, June, July, and August last, and regret that I am compelled by that gentleman's action to report the following matter for such notice as the Board may think fit to take of it.

2. While Mr. Sullivan was acting for me in 1873, some correspondence passed between him and Mr. Lister as to the latter's right to charge extra tentage for periods spent by him without leave beyond the limits of the district. I enclose

- * 1. Letter from Collector to Sub-Collector, No. 549, dated 3rd June 1873.
- 2. Letter to Collector from Sub-Collector, No. 291, dated 16th June 1873.
- 3. Letter from Collector to Sub-Collector, No. 643, dated 23rd June 1873.
- 4. Letter to Collector from Sub-Collector, No. 334, dated 25th June 1873.

copies of the correspondence,* from which the Board will see that Mr. Sullivan disallowed Mr. Lister's claim to extra tentage on such occasions, while he expressed his disinclination to interfere with the movements of any officer under him provided public work was not obstructed or delayed.

3. Mr. Lister's practice, which gave rise to the above correspondence, was as follows:—He used to go with his office either to Ammapett or Chinna Salem, the southern extremes of his sub-division, and, starting off from the former place, would go *via* Negapatam by rail to Salem and thence to the Shevaroy, whence, after spending a few days, he would rejoin the office at Chinna Salem. If he started from Chinna Salem, the process was reversed. The office travelled by road direct between the two places a distance of about 73 miles. As Mr. Lister usually started off on a Saturday afternoon, and counted the march of the office from the Monday following, he thus was absent from the district on each of these trips for eight or nine days of which he usually spent five or six on the Shevaroy, while all work was at a standstill in his sub-division.

4. How long, and to what extent, this practice had been going on I do not know; but, after my return from furlough, I first became aware of it in the month

Obdt. of 1875

REVENUE.

THE BOARD OF REVENUE.

Dated June, 22nd.

Ref.

Encl.

O. O. 22nd June 1875, No. 947.

JUNE.
Nos. 181-182.

Mr. A. L. Lister.—Observing that the severe strictures of the Board of Revenue on the conduct of — in connection with his repeated unauthorized absence are fully merited, and removing him from his appointment of Acting Sub-Collector of South Arcot to another district to the grade of his substantive appointment.

of July on receipt of Mr. Lister's extra tentage bill for June. I was then informed of his practice, and was also told that the matter had come under the notice of Mr. Sullivan between whom and Mr. Lister some correspondence had passed, and that, after Mr. Lister's explanation, Mr. Sullivan was satisfied, or something to that effect. I have no recollection of having then seen all the correspondence,

but I wrote demi-officially* to Mr. Lister, returning his bill for June. I kept no copy of that letter; and, as Mr. Lister has carried it off instead of filing it on the records, I cannot quote its contents, but I know that it was a letter taking objection to his bill.

5. About the middle of July I was taken suddenly so ill that the doctor forbade my attending to my duties for some days, and I accordingly wrote to Mr. Lister to come in and keep my office-work going till I could resume it myself. He arrived on the 14th, and by the beginning of August I was well enough to resume my official duties. I then took the occasion of speaking to Mr. Lister about his method of absenting himself from the district. I cannot recall the conversation minutely, but during its course he justified his action, and alluded to what had passed between himself and Mr. Sullivan; and, as he informed me that he proposed, on leaving Cuddalore, to go from Ammapett to Chinna Salem, I said I should raise no objection to his doing so, his object being confessedly to spend a few days at Yercaud with Mrs. Lister, whose health was delicate. I may have been wrong to consent to his doing this, but he had been doing my work for about a fortnight, and I was, therefore, only too ready to oblige him.

6. During my illness Mr. Lister himself passed the June bill, to which I had objected.

7. He went on leave on the 22nd August, and during his absence I read the correspondence which had passed between him and Mr. Sullivan and the Board's Proceedings on which Mr. Lister relied to justify his action; and, on his return in October, I called on him officially for information and explanation as to his absences during the year. He replied, but gave me no explanation, and said that, in the absence of the necessary data, he was unable to give me the information I wanted. I then wrote to the Board, and got his extra tentage bills (now returned) which were sent to him, and I then repeated my call more explicitly. That letter was dated the 11th December; but Mr. Lister, though he did not leave the district till the 28th of January following, never replied, but on the 25th January returned the bills with the expression of a hope that his removal from the district might terminate the only official difference we had had.

8. I should have been glad to have been able to let it be so; but Mr. Lister, by the position he took up in his letter of the 17th November, paragraph 5, in which he claims to have the Collector's permission for absenting himself as he did, and the Board's orders for drawing extra tentage for the time occupied by those absences, has left me no option but to lay the matter before the Board, which I do with the following remarks, enclosing, at the same time, for the Board's information,

- * 1. Letter from Collector to Sub-Collector, No. 1,235, dated 28th October 1874.
2. Letter to Collector from Sub-Collector, No. 730, dated 13th November 1874.
3. Letter from Collector to Sub-Collector, No. 1,324, dated 16th November 1874.
4. Letter to Collector from Sub-Collector, No. 738, dated 17th November 1874.
5. Letter from Collector to Sub-Collector, No. 1,417, dated 11th December 1874.
6. Letter to Collector from Sub-Collector, No. 54, dated 25th January 1875.

copies of the whole official correspondence* which has passed between Mr. Lister and myself.

9. The Board's Miscellaneous Proceedings of 1866, No. 6,164, do not, in my opinion, in any way justify Mr. Lister either in travelling from Ammapett *via* Negapatam, Salem, and the Shevaroy Hills to Chinna Salem and *vice versa*, or in drawing extra tentage during such journeys. There is no analogy whatever in my opinion between the case on which the Board passed those Proceedings (and on which Mr. Lister relies) and Mr. Lister's own case. In the former, Mr. Smith travelled down for Madanapally to Cuddapah by a circuitous railway route and went to Madras on his way, and, being doubtful if he was entitled to draw tentage during such journey, he referred the matter to the Board, who ruled he was entitled to tentage because he travelled as he did to save time. Had he gone to Madras during the race-week, and spent that week there en route, while his office was marching from Madanapally to Cuddapah, there would, I admit, have been a strong analogy between his case and Mr. Lister's, and I have no doubt that he would then not have claimed extra tentage, nor would the Board have passed it if he had. Whether Mr. Lister was entitled to the extra tentage which he has drawn under cover of the Board's Proceedings quoted or not is, however, a point which it now rests with the Board to decide; but, even if, by straining the letter of those Proceedings, it may be held he was (which I cannot admit), I maintain that his repeated absences were most improper. It is curious to see, between the 1st April and 31st December 1874, how long Mr. Lister was absent beyond the limits of his district and division, omitting all calculation of the time spent by him at Cuddalore and on the Shevaroy's during the Easter and Christmas holidays.

10. On the 31st March, according to his extra tentage bill for that month, Mr. Lister was at Kallakurchi. His April bill shows him "no-where" from the 1st to the 8th inclusive; of these days, six only were sanctioned holidays, and these he had my permission to pass on the Shevaroy's.

He was thus apparently absent two days without leave. On April 9th he apparently resumed charge of his office at Chinna Salem, and remained there till the 12th inclusive; those four days being bracketed as being spent at Chinna Salem within his division, the object of his journey there being Jamabandi work; but I am informed that, though he reached Chinna Salem on Thursday the 9th, he left it again on the afternoon of Saturday, the 11th, en route *via* Yercaud and Negapatam to Ammapett, to which last-named place his office-people were despatched on Monday, the 13th. How long they took to get there does not appear, but Mr. Lister appears to have reached Ammapett on Sunday, the 19th. The real day of his arrival probably was Monday. Sunday, by a legal fiction, is a *dies non*, and, as long as an officer is away from his head-quarters and within his division

or district, and has his tents with him, he is as much entitled to charge extra tentage for Sunday as for any other day, but I do not think he is entitled to charge for Sundays spent beyond the limits of his district; still less is he justified in officially reporting himself as within the limits of his district on a Saturday or Sunday if in fact he was not so. If Mr. Lister rejoined his office on the Sunday, then he seems to have been absent from the district only eleven days without leave during April; but if he rejoined on the Monday, he was absent twelve days in all without leave, for the whole of which time he charged extra tentage.

11. In May, the April manœuvre was reversed. Leaving Porto Novo on Monday, the 18th, the Sub-Collector's Office set out for Chinna Salem, 75 miles, Mr. Lister himself apparently starting on Saturday afternoon, the 16th, for Nega-patam, which he reached, no doubt, in good time for the Sunday morning train, thus enabling him to pass six days at Yercaud, and rejoin his office on the 25th at Chinna Salem. The same fiction about rejoining on Sunday, the 24th, appears to have been here repeated.

12. In June Mr. Lister, according to his bill, took three days—the 4th, 5th, and 6th—to go from Tittagudi to Chinna Salem, a distance of 40 miles, which for him was remarkably slow travelling; but, in fact, he went from Virdachellam to Tittagudi on the 3rd, and thence to Chinna Salem, where he arrived on the 8th, while the greater part of the office on this occasion were waiting from the 2nd to the 8th for him at Chinna Salem. The reason for his taking so long to go from Tittagudi to Chinna Salem I believe to be that he travelled *via* Yercaud; however, he reported himself in his extra tentage bill for that month as having been at Chinna Salem from the 7th to the 21st inclusive, though, as he only charged for 14 days, it may be presumed that he was as usual eight days away including Sundays. This was the bill I objected to, and which he passed himself. A black ring now surrounds five of the days. If Mr. Lister drew that, it may be supposed it was to indicate the days he was away.

13. In July the office was sent back to Ammapett, starting on the 6th and arriving on the 13th, the journey having apparently grown longer since April, inas-much as in the April bill it is set down as 70 miles, and six marches are charged for, while in July it is set down as 73, and requiring seven marches. Mr. Lister himself probably left Chinna Salem on Saturday, the 4th, and arrived on the 13th, thus absenting himself beyond the district during nine days.

14. In August a similar performance was executed backward from Ammapett to Chinna Salem, and Mr. Lister seems to have taken the usual nine days over it. To the best of my recollection when consenting to his going to see his wife in August, I limited the time to five days. I take blame to myself now for con-senting to that absence at all, but the circumstances were peculiar, and during his absence on leave I fully determined to put a stop to such absences after his return.

15. Mr. Lister's leave expired on the 2nd October, on which date he relieved Mr. LeFanu, but he almost immediately again returned to the Shevaroy's, and was absent a week or more without my knowledge or consent. His extra tentage bill for October shows a blank from the 1st to the 17th or 18th.

16. At Mr. Lister's particular request I gave my consent to his being absent for five days during the second or third week of December in order to escort Mrs. Lister to the Shevaroy's, her accouchement being expected in the end of December and her travelling during Christmas week being out of the question. I gave my consent readily, which Mr. Lister took advantage of in what I consider an improper manner by absenting himself for eight days and running the whole into the Christmas holidays. I consider he was, in honor, bound to return to the district after the five days were over, even though the next ensuing two days were native holidays. At the same time, had he asked me to consent to his starting on the Sunday and taking the whole week's leave, I should certainly not have refused him under the circumstances.

17. The Board will thus see that their Proceedings have been so worked by Mr. Lister that he has been as far as I can make out from his extra tentage bills, and in the absence of any reply to my call for explanation from him, absent beyond the limits of the district for 55 or 57 days without my knowledge or consent in nine months, besides the two periods for which he had my consent to be twice absent for five days as detailed below:—

In April 11 or 12 days, of which extra tentage was charged for all but 3 days.

„ May 9 days,	do.	do.	for all.
„ June 12 „ (twice absent)	do.	do.	for all but 6 days.
„ July 9 „	do.	do.	for all but 1 day.
„ Aug. 9 „	do.	do.	do. do.
„ Octr. 7 or 8 days, none.			
„ Decr. 8 days, none.			

65 days

Deduct 10 days taken with my knowledge.

55 days.

18. I do not consider that Mr. Sullivan's expression in the last paragraph of his letter of the 21st June 1873 could fairly be construed to sanction such repeated and long absences as Mr. Lister's, and I cannot, therefore, admit that that gentle-man had Mr. Sullivan's leave so to absent himself from the district.

19. But, though I consider Mr. Lister's absences highly improper and unauthorized, and his claim to draw extra tentage during such absences untenable, I do not consider that these acts are by any means the worst part of his behaviour. I find that he habitually drafted his extra tentage bills himself and had them copied in the office, so that he is solely responsible for the manner in which they are drawn up, and that manner, I am obliged to say, is, in my opinion, purposely deceptive, and in consequence most reprehensible. No person looking at any one of Mr. Lister's bills for April, May, June, July, August, or October would be able to tell at once that he had, during any one of those months, been beyond the limits of the district for a single hour. I, at least, should never have guessed such absences from them, and I do not suppose the Board would have either. I am of opinion that, when the Board did away with the special report which, under Stand-

ing Order No. 388-1, Collectors were ordered to send in, reporting all absences of their Covenanted Subordinates from their districts, and altered the form of extra tentage bills, in order that this information might be supplied by such officers themselves, it became a point of honor with every one of those officers to report truly and honestly all such absences which, if occasionally permitted, can hardly be called objectionable; but Mr. Lister's bills are all framed studiously to conceal his movements beyond the district, and statements are made in respect to those movements which I can only presume, from his refusal to answer any of my questions on the subject, are contrary to fact.

20. It has been to me a most disagreeable duty to lay this matter officially before the Board, but I should have failed in my duty, I consider, if I had not done so; and, having now done so, I leave it in the hands of the Board to do what they think fit in regard to it.

21. I may mention that I did not reply to Mr. Lister's letter of the 14th January 1875, No. 25 (which reached me on the 18th idem), in which he asked for advice and instructions how to draw up his bills, because he was then gazetted to another district, and any advice or instructions I might have sent him would merely be thrown away.

ENCLOSURES Nos. 1 to 7.—Extra Tentage Bills.

ENCLOSURES Nos. 8 to 17.—Copies of Correspondence.

THE Board resolve to forward copy of this letter, with the enclosures in original (to be returned), to Mr. Lister with direction to submit to the Board, within one week from the date of receipt, any remarks or explanation he may desire to offer. He should especially state his reasons for causing his office to march backwards and forwards almost monthly during the period in question between the two extreme points of his division. The Collector of South Arcot is requested to ascertain and report the expense other than extra tentage which these journeys entailed upon the State.

(True Copy and Extract.)

(Signed)

H. E. STOKES,
Acting Secretary.

To A. L. Lister, Esq., Acting Sub-Collector of North Arcot,

with 17 original enclosures to be returned.

„ the Collector of South Arcot.

Ed. J. W. Fischer.

18
967

No. 1,294.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th May 1875.

Read again Board's Proceedings, dated 11th March 1875, No. 594, and 17th April 1875, No. 957.

Read also the following letters :—

From A. L. LISTER, Esq., Acting Sub-Collector of North Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Vellore, 19th March 1875, No. 166.

I HAD the honor to receive on the 15th instant Board's Proceedings, No. 11, of the 11th instant.

2. I approach the subject, I confess, with considerable diffidence, for it appears from the last paragraph of these Proceedings that the Board have already formed an opinion on the subject adverse to me.

3. It is quite impossible for me to reply to the whole of Mr. Garstin's letter without referring to records in South Arcot, and this I cannot do in the seven days allowed me to answer a charge which Mr. Garstin took six months to mature and three weeks to write.

Subject on which I am unable to touch is mooted, I think unwisely at by Mr. Garstin in paragraph 5; in the first four lines of which I notice three material inaccuracies, which must lead any one to an entire misconception of the facts.

5. I must therefore reserve the right of submitting a further explanation about the events of July last, if the Board finally decide on submitting the matter for the orders of Government; I have a great deal to say about July, but it would not be within the power of the Board of Revenue to dispose of the present reference if I brought it forward now, and besides this I do not wish to bring it forward at all, and I hope I may not be compelled to do so; it must, however, be distinctly understood that I do not admit the many inaccuracies in Mr. Garstin's letter, because I have not traversed them now, but I reserve to myself the liberty of pointing them out if this explanation is not considered satisfactory and conclusive.

6. Mr. Garstin's ostensible charge against me is that I drew extra tentage for periods for which I was not entitled thereto; and he clearly leads the Board to infer, though he says so by implication and not in express terms, that I selected Porto-Novo and Ammapett at the eastern end of my division and Chinna Salem at the western end for a series of reversible manœuvres adroitly arranged so as to necessitate a long march during the progress of which I could, by pressing beyond its meaning a liberal ruling of the Board's in 1866, contrive a few days' holiday for myself.

1875.

Board of Revenue.

MADRAS.

PROCEEDINGS, 11TH MARCH 1875, No. 594A.

Received

Rev 1/53/75

Encl.

MARCH.

No. 594A.

Extra Tentage Bills—of Mr. Lister, late Acting Sub-Collector of South Arcot District, from February to August 1874.—Letter from Collector, forwarding—, and stating that officer's claim to draw the allowance is untenable for certain reasons, forwarded to Mr. Lister for explanation in regard to certain points within one week from date of receipt of these Proceedings. Collector requested to ascertain and report the expense other than extra tentage which Mr. Lister's journeys entailed upon the State.

7. Mr. Garstin further goes on to tell the Board with extreme candour that he became aware in July, not of an isolated instance of such a march, but of my "practice" of making such marches, and that with a knowledge of this practice, because I had done his work for a fortnight in July, he was only too ready to oblige me, and he therefore consented to my travelling from Ammapett to Chinna Salem *via* Yercaud.

8. Mr. Garstin's evanescent gratitude for what he is pleased to call keeping his office work going in July was not confined to consenting to a roundabout journey, but carried him away so far from the paths of inflexible rectitude, that he countersigned my extra tentage bill for August which exhibited a demand for tentage for the days during which he knew I was at Yercaud, and which he now says he considers untenable and dishonest; I deeply regret that any one from any mistaken motives of gratitude towards me should have connived at what he considers dishonesty, the more so as the honest reward to which I think I was clearly entitled would amount to considerably more than the 36 Rupees which Mr. Garstin now regrets having connived at my dishonestly receiving.

9. If Mr. Garstin considered the practice wrong, why did he not direct its discontinuance? why did he sanction it once more? and, having sanctioned it, why does he report it now? The Board must remember that the *very last march* for which I charged extra tentage was made in August last with Mr. Garstin's permission and consent, and that he countersigned the extra tentage bill for that month with the knowledge that I had been beyond the limits of the district on days for which extra tentage was charged.

10. I therefore most respectfully submit that it becomes a question - the Board to consider whether Mr. Garstin's present report has the sense of duty, or by personal motives which will not bear examination, and, in support of this latter view, I would here specially refer to paragraph 16 of his letter.

11. In this paragraph with a courtesy which I think might be disputed and in what I cannot but style an unenglish manner, Mr. Garstin broaches a subject whose introduction into official correspondence I feel sure I shall have the sympathy of the Board in regretting, and he reports officially an absence of mine not authorized by the leave rules to which he "gave his consent readily," an absence during which no extra tentage was charged and which, therefore, had no necessary connection with the present complaint.

12. About this absence I can only say I am entirely in the hands of the Board; I have always understood a Collector's ready consent to an unauthorized leave to mean "you may go as far as I am concerned; I shall take no notice of it;" but Mr. Garstin complains that I not only availed myself of, but basely took advantage of his "ready consent" and ran the whole into the Christmas holidays, while I was in honor bound to return to my closed Cutcherry on Vycoontaya-cathase; he thus unmistakably leads the Board to understand that he did not consent to this arrangement; he clearly says that he agreed to my being absent for five days in the second or third week in December, but that running this leave into holidays was taking an improper advantage of it in a manner which honor

forbade, and this seems to be his excuse for breaking faith with me. I now beg to refer the Board to Mr. Garstin's demi-official of the 14th November, in which he distinctly agrees to what he now complains about, and I ask the Board to consider whether this does not strongly support the view that this report was dictated by personal motives which will not bear examination; and if anything further is needed to show the unfair spirit in which Mr. Garstin has approached this subject, I would point to his representing that I was absent for

14th November 1874.

My dear Lister,

I can't give you casual leave or would gladly do so.

I gather from your note that you wish to go to the Hills for the Christmas holidays and to start five days before they begin.

I willingly give you permission to go there for the holidays, and shall make no objection if you go away five days in advance under the circumstances.

Yours sincerely,

(Signed) J. H. Garstin.

eight days without naming that, of the eight, two days were Sundays and one a gazetted holiday.

13. I am not going to argue that two blacks make a white, or that any amount of unfairness and private hostility on Mr. Garstin's part can condone any fault of mine, if fault there has been, but I ask any Member of the Board who has read Mr. Garstin's letter and formed thereon an adverse opinion of me to read it over once more, and then turn to my defence on the only point with which I now propose to deal.

14. The letter of complaint purports to be about "the extra tentage drawn by Mr. Lister for periods for which he was not entitled thereto;" to this one point only I will now address myself.

15. I think that I submit a complete and satisfactory defence if I substantiate two points.

(1.) That my absences are identical with that reported in Board's Miscellaneous Proceedings of 1866, No. 6,164.

(2.) That these different marches were *bona fide* made in the ordinary course of work from the *usual halting places*, and that I did not manœuvre and so arrange marches as to enable myself to get a few days holiday while the office was marching, but that I went where my presence was most necessary.

16. With regard to the first point, I would observe that there is nothing in the letter of the Collector of Cuddapah to lead the Board to suppose that he so travelled to save time; the Collector never said so, and it would be impossible to save time by travelling by such a route; it is 77 miles from Madanapully to Cuddapah and 56 miles from Madanapully to Colar, so although 21 miles of road are saved 236 miles of rail road are added; the only sense then in which the Collector saved time was this—he saved himself time on the road; he travelled quickly, spent a few days with his family in Madras, and avoided pitching two or three times between Madanapally and Cuddapah, and so got more comfortably from point to point.

17. Mr. Garstin says the cases are not analogous, because the Collector of Cuddapah did not go to Madras in the race week; if he had gone in the race week "there would, I admit, have been a strong analogy between his case and Mr. Lister's;" I really cannot see the force of this argument because I did not go to Yercaud in the race week either; the Collector went to Madras in July 1866 for

the purpose of seeing his family who were staying there. I went to Yercaud for the same purpose, and the cases seem to me to be peculiarly analogous. I suppose Mr. Garstin's race week point is, that the Collector of Cuddapah did not go to Madras for pleasure, but Mr. Garstin forgets here that many men, of whom I happily am one, derive more pleasure from their families than from race horses.

18. I therefore submit with respect and confidence that all my marching absences were in every respect similar to the case I have quoted even to the object of the visit, and if any subtler brain than Mr. Garstin's or mine should be able to distinguish between the two cases, at all events I claim, and I feel sure the Board cannot deny the claim, to have honestly believed them to be purely identical and to have charged extra tentage accordingly; but if the right so to march is conceded, I do not see how the extra tentage can be denied, for no Revenue Officer is surely expected to move a heavy camp 70 miles for nothing.

19. Mr. Garstin talks about "straining the letter of those Proceedings," I wish nothing to be strained in my favor, but I cannot see how the letter of those Proceedings can be strained so as not to include my case. I claimed to come under their first and obvious and only meaning, and I do not see how the number of times affects the question; if it was right to do it once, it was right to do it twice, thrice, or five times; no number of pluses can make a minus; no number of right actions can make a wrong one.

20. The Board direct my attention to showing the reasons for moving backwards and forwards "*between the two extreme points*" of my division, and I am happy in feeling sure that the Board will be fully satisfied with my explanation.

21. The extreme points in question are Chinna Salem, Ammapett, and Porto-Novo; these are the places in Kullacurchi and Chellumbram taluqs where Revenue Officers nearly always halt; Chinna Salem is the largest town in the taluq with a population of 5,000 souls, a public bungalow, and a Post Office; I do not believe a long halt is ever made in Kullacurchi taluq except at Kullacurchi or Chinna Salem which are nine miles apart.

22. Ammapett is the name of the public bungalow one mile from the town of Chellumbram; Chellumbram and Porto-Novo, with a population of 15,000 and 9,000 souls, respectively, are the most important towns in the taluq, and the best places for Revenue Officers to halt at both for public work and for private convenience.

23. The Board will therefore see that I did not pitch a tent under the nearest tree to the Salem frontier and devise a long march from extreme points to enable me to run round by Yercaud. And this, I take it, is the real question at issue; did the marches chance to come in the ordinary course of work or did I concoct marches, manœuvre work, and contrive improper arrangements for my private personal convenience?

24. So I must ask the Board to allow me to change their question to what really was the case. What was the necessity for my going to Chellumbram taluq in April, returning to Kullacurchi taluq in May, going back again to Chellumbram taluq in July, and returning to Kullacurchi taluq in August?

25. During five marches, extra tentage was charged, although I personally travelled by what may be called circuitous routes.

1. In April from Chinna Salem to Ammapett.
2. In May from Porto-Novo to Chinna Salem.
3. In June from Tittagudi to Chinna Salem.
4. In July from Chinna Salem to Ammapett.
5. In August from Ammapett to Chinna Salem.

26. In the long (70 miles) marches I always worked until late on the Saturday evening, and was at work again before 8 on the Monday morning. Mr. Garstin says Sunday is a *dies non* and then calls this nine days; I call it six, and as I never took any other monthly holiday but this *marching* Saturday, five working days only were consumed on the march; Mr. Garstin, in his elaborate and exhaustive attack, has not contended that an unduly long time was consumed on the marches, although the point was mooted by me in my letter of the 13th November, No. 730, and so I need not defend myself where I have not been assailed.

27. I believe when a Revenue Officer is on circuit he is entitled to extra tentage on Sunday even though he may be meditating elsewhere than in his tents; this, however, is a very small matter, and if the Board think it should not be drawn, there is an end of it; but I believe Revenue Officers generally who leave their camp on Sundays whether to shoot or to go to Church do not, therefore, lose their claim to extra tentage for that day.

28. I will at once state here that I spent the greater part of six months, October to March, in Virdachellum taluq, and I intended to spend all the time until I went away on leave in Chellumbram and Kullacurchi taluqs.

29. As soon as the Jamabandi of Kullacurchi was over, I wanted to get to Chellumbram for the Jamabandi of that taluq; for I had, as in the two previous years, the Jamabandi of the three sub-division taluqs to do. I hardly think I need give any further reason for the first march from Chinna Salem to Ammapett; if, however, any further reason is wanted, I would remind the Board that alone and unaided I was firmly resisting the famine clamour, and I was naturally anxious to get to Chellumbram where the ryots, who are as turbulent, well-to-do and wealthy as their neighbours in Cuddalore and Villapuram taluqs, were clamouring to come in for the same lavish remission that was being granted so freely in the adjacent taluqs.

30. When the Jamabandi of Chellumbram taluq was over, I wished to return to Kullacurchi taluq, and did so by march No. 2, and I made a long halt with my office here of six weeks, with the exception of two journeys over which I had no control.

31. If Mr. Garstin were not bandying about charges of dishonesty and dishonor, I should think it quite enough to tell the Board that I considered my duty called me there, and I should expect to be believed. If the Board will refer to the many representations I have made about the inadequacy of the Revenue establishment in Kullacurchi taluq, which I have described in official correspondence as the "neglected corner of the district," and which I venture to think is better off than it was before I took an interest in it, I do not think any body will wonder at my wishing to spend some time there myself; for I had

great reason to believe, and I still think, that revenue is largely withheld in that taluq, as the unchecked Curnams have discovered their power and, in my opinion, withhold revenue largely; they systematically evade writing the cultivation account month by month, and this fasli I paid a great deal of attention to the subject, for the importance of this account is increased tenfold this year by the order directing second-crop assessment to be levied for a second crop grown on one crop land.

32. I hope the Board will, in simple justice to me, call for the cultivation registered in Kullacurchi up to end of August in this fasli, and up to the same date in the five previous faslies, and then say whether my labour has been in vain or not.

33. Since my return from privilege leave in October 1873 I had not made a long halt except during Jamabandi in Kullacurchi taluq, and I was simply doing what Government and the Board wish in spending some time there, and I do not think my worst enemy can call this a concocted march.

34. I remained in Kullacurchi taluq until the 4th July, with the exception of two absences over which I had no control. A notice without my knowledge or consent was put in the Gazette that I would muster pensioners at Virdachellum on the 1st, 2nd, and 3rd June; the half-year was drawing to a close and the Tittagudi Subsidiary Jail had to be inspected before the end of the month; my week's work there was 93 miles marching, mustering all the pensioners, inspecting a distant Jail, and two days' office at Virdachellum.

35. Mr. Garstin says I travelled rapidly; so I do, but even my indefatigable energy can't make bullocks pull tent bandies quickly over wretched roads; so though I rode 33 miles on the first and 20 miles on the 3rd June, I could not get back to Chinna Salem at the same rapid rate, for I had some of my servants at Virdachellum and some at Tittagudi and none at Chinna Salem; so it was impossible for me to have lived at Chinna Salem, even if I had made a couple of horses which had carried me upwards of 50 miles in three days perform a 40-mile journey on the fourth; I was credibly informed by my peons and lascars that it took them four hours to get the tent bandies one mile between Tittagudi and Kulerdar; this is the only journey over which Mr. Garstin complains that I lingered, and I feel sure my explanation will be considered satisfactory.

36. The Board will therefore see that this journey to Virdachellum and Tittagudi was not of my arranging; the Treasury Deputy-Collector (I believe, writing away from records) ordered the one, and the other was obliged to be made before the 30th June, and could not have been postponed or more conveniently arranged.

37. In July I wanted to get back to Chellumbram to spend, as is usual with all Sub-Collectors, some time at *Porto Novo*, and I had determined to have a muster of Monigars to check the collections. I had, too, made a longer halt in Kullacurchi taluq than any Sub-Collector had ever previously made.

38. What I have done for the sub-division of South Arcot has never been noticed or acknowledged in any way; but when I went there in December 1871 the large arrears, especially in Chellumbram, had attracted the attention of Government, and special orders had been issued about them.

39. I went closely into the matter and satisfied myself that in the sub-division alone there was a *permanent embezzlement* of nearly half a lakh, i.e., nearly 50,000 Rupees were always fructifying in the pockets of officials; it was allowed to stand as an arrear until the collection for the following fasli began, and then was paid into the treasury in October out of current collections, which were then falsely shown to be in arrears.

40. In September 1871 I stopped all this; I spent nearly the whole month in Chellumbram taluq and did Tahsildar's work, and collected upwards of 40,000 Rupees out of a 60,000 Rupees balance.

41. I am mentioning this now not to claim any credit or to ask for any praise, but simply to show that my interest in the Chellumbram collections was not a new thing, not a suddenly awakened impulse suggested by the convenience of a circuitous long march; I was merely carrying on the system of administration which I had introduced with such success that at the end of last fasli 97 per cent. of the demand had been collected in the sub-division against 81 per cent in the rest of the district.

42. I cannot refrain from noticing here the extraordinary statement at the conclusion of paragraph 3 of Mr. Garstin's letter, that all work was at a stand-still in the sub-division; this paragraph throughout purports to be a description of the practice which gave rise to the correspondence with Mr. Sullivan, and tells of imaginary visits to Yercaud, not one of which was made. If Mr. Garstin really means that work came to a stand-still in Mr. Sullivan's time, I beg to refer to paragraph 2 of the Collector's letter, No. 643, of the 21st June 1873,—“your work, I am bound to say, has always been well and expeditiously done;” if Mr. Garstin means that work came to a stand-still last year, I wonder how he can reconcile the statement with the following remark he made in a demi-official letter of the 28th October last, “it is no argument in its favor that you have no arrears. That is an argument for abolishing the Sub-Collectorate.”

43. I do not, for reasons already stated, wish to write about the occurrences of July, nor could I do so with accuracy, without referring to records in South Arcot; if the July question is brought into discussion I will explain satisfactorily why I signed my June extra tentage bill along with those of the other divisional officers.

44. On managing to get away from Cuddalore I spent three days at Ammapett, and wound up arrears there, and then went to Kullacurchi, as I had promised the Curnams I would look after their cultivation accounts; but for this journey I need make no defence, for it was made with the Collector's consent and knowledge, and he approved of the circuitous route.

45. Now I ask which of these marches was wrong, which was ingeniously contrived, craftily concocted, or improperly arranged to suit my personal convenience? Let me have a specific charge to meet, and I have no fear about coming out of the conflict with unblemished honor. Let me be told what place I stayed at to which duty did not call me; where I ought to have gone to if I put myself in the wrong place. Mr. Garstin saw monthly the places I halted at, and he never orally, demi-officially, or officially suggested that I was spending a moment of time at a place where my presence was not required.

46. I cannot but feel indignant at the way in which I have been treated by Mr. Garstin. He had merely to tell me what he wanted; there has been no argument between us; I conceded every point he advanced; but I cannot refrain from repeating, anxious though I am to avoid the style of language he has used, that it seems impossible for him to reconcile his claim to being actuated by duty in making this report with his having consented to the circuitous march in August, and with having knowingly passed the extra tentage for the days of absence.

47. I have not noticed Mr. Garstin's charge of preparing a purposely deceptive bill; the deceit seems in his opinion to consist in my not having stated where I was personally when the office was marching, and with not having entered in the bills that I was absent from my camp on Sundays. I have always prepared bills as I was taught to prepare them at Cuddapah and Chicacole, showing, by a bracket, the days consumed by my camp-equipage in the journey; the bills do not profess to show where I was myself on these marching days, so I need only refer to Mr. Garstin's statement that they "were all framed studiously to conceal his movements," to regret that he should have condescended to impute motives instead of confining himself to reporting what he believed to be facts; the bills show with precise accuracy where I was on halting days, with the exception of Sundays which I have explained before; whether Mr. Garstin is right in assuming that Revenue Officers always enter in their extra tentage bills the periods they pass without leave beyond the limits of their districts, I am not able to say, but the Board will know whether it was intended that the extra tentage bill should assume the inquisitorial character of the abandoned return; when my column of places travelled is "blank" it merely means that no journey has been made for which extra tentage can be charged.

48. I claim to have made not a single unnecessary journey, not to have selected extreme points of the division, but to have stayed at the usual halting places most conveniently situated for work, to have spent my time where I was most required, to have prepared my extra tentage bills myself with care and accuracy, regarding Sunday only as a *dies non*, and to have charged precisely what I considered myself entitled to under the order of the Board of Revenue which I have quoted.

From J. H. GARSTIN, Esq., Collector of South Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated 22nd April 1875, No. 165.

In continuation of paragraph 6 of my letter of the 10th instant, I have now the honor to forward Mr. Lister's extra tentage bill* as Head Assistant for

* (Requested to be returned.)
January 1874 in original, together with the original office travelling and establishment batta bills* for that month, from which the Board will see that the Head Assistant's office left Tindivanum for Chengam on the 12th January to meet Mr. Lister who had set out from Chinna Salem on the 5th, that it arrived at Chengam on the 14th, that Mr. Lister arrived on the 16th, and that the office set out on the 17th for Virdachellum where it arrived on the 22nd.

2. A careful search of the records of the Head Assistant Collector's office for January 1874 discloses the fact that between the 16th and 24th not a single

paper was signed or initialled by Mr. Lister. So that as his office reached Virdachellum on the 22nd and was ready for work on the 23rd, it would seem that the statement set forth in the extra tentage bill, in Mr. Lister's own hand-writing that he reached Virdachellum on the 21st, is contrary to fact, and that instead of only taking five days to go from Chengam to Virdachellum he really took eight.

3. The records show that from the 5th to the 10th January 1874, Mr. Kough remained in charge of the office at Tindivanum, and on the 16th Mr. Lister reported having taken charge of his office at Chengam.

4. The number of marches from Chengam to Virdachellum is entered as "five," and is evidently so entered to support the assertion that on the 21st Mr. Lister reached Virdachellum. If he had really marched from Chengam to Virdachellum in five or even in two days he would be the last man in the world not to charge the extra tentage fairly due for such a march, namely, eight marches.

ENCLOSURES Nos. 1 and 2.—Bills.

From J. H. GARSTIN, Esq., Collector of South Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Cuddalore, 23rd April 1875, No. 168.

SINCE despatching my letter of this day's date, No. 165, I have received a demi-official from the Acting Head Assistant Collector informing me that four papers have been found signed on the 23rd of January 1874 by Mr. Lister. He therefore appears to have been at Virdachellum on that date. Before I got this demi-official I received an official forwarding to me in a large bundle the records of the Head Assistant Collector's office for January 1874, and I had them examined in my presence, and no paper bearing a date between the 16th to 24th January 1874 could be found. The demi-official informs me that no papers bearing date the 21st or 22nd have been found.

From A. L. LISTER, Esq., Acting Sub-Collector of North Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Vellore, 27th April 1875, No. 248.

In reply to Board's Proceedings of the 17th instant, I have the honor to state that in November last my office establishment was working in the Collector's office; I was informed that attempts were being made by some clerks in the Collector's office to obtain copies of my extra tentage bills; to prevent this and to secure that all information should be obtained by Mr. Garstin through a proper official channel, I directed my Sheristadar to bring all office copies of extra tentage bills to me.

2. When my Sheristadar brought them he told me that, in the Collector's office (not in other offices as entered in his statement, for nearly all his service has been in the Collector's office), copies were not filed; I said if that were the case copies need not be filed in the Sub-Collector's office also, and I presume he so instructed the Head Clerk.

3. When I was gazetted away from the district, I looked for these bills to replace them with the records, but could not find them, as they had by a mistake been taken to Yercaud at Christmas, where the bundle now is just as I received it; then it was that I spoke to my Sheristadar regretting that I could not find them to replace them with the records, but adding that it did not much signify, as the originals had been received from the Board's office, and as it was not customary to file such papers in the Collector's office.

4. If Mr. Garstin wanted them he could, of course, have had them immediately on asking for them; to take documents into my own office box is not abstraction from public records; and no other object but the one I had in view could possibly be attained by the step I took, as the fair copies of the documents were filed in the Board's office. From the first Mr. Garstin was told that there were the extra tentage bills and only these to show the movements of the Sub-Collector; these do not show the periods passed without leave beyond the limits of the district. Mr. Garstin in his former letter complains that they do not give this information, and now he argues that they do afford it. So widely divergent are Mr. Garstin's views and mine, that even now I contend that I was absent from South Arcot in contravention of the Civil Leave Rules for seventeen days only in 1874; for my absence during five of these days I had Mr. Garstin's previous consent, and for my absence during four of these days I had his subsequent ratification.

5. Whether the information I received about attempts being made to get information irregularly from my office clerks was true or false, it is most extraordinary that Mr. Garstin wrote to the Board for my extra tentage bills, instead of writing to me for the copies of them, which he could, of course, have received on the very next day, as I was then in Cuddalore; if he is serious in his contention that these bills are "data" from which the information he sought could be compiled, and that in consequence of my denying the existence of such "data" he concluded there were no copies of the bills filed in the office, and therefore wrote to the Board for the originals, how came he to write to Mr. Irvine for them, and to be astonished when he was informed they were not to be found among the records?

6. I do not know whether I am expected to answer the charge that I removed them with the object of telling a silly falsehood which would have been at once proved by a reference to the Head Assistant Collector's records, and by the evidence of every clerk who has ever been employed in my office; I have always prepared the rough draft of my own extra tentage bills, and it never once entered my head that it was wrong to do so.

7. For the present I am content to leave in the Board's hands the language which Mr. Garstin has used in a communication which he doubtless thinks is a privileged one; I treat his charge of falsehood, too, with the greater indifference, because it is only an *invocatio* and a *tu quoque*.

8. The next point is a very serious one, as either Mr. Garstin or I unquestionably deserve some of the virulent language scattered about this letter.

9. In answer to Mr. Garstin's request, "please let me know as soon as your plans are settled from what date you propose to take the five days," I wrote to him stating that I proposed to avail myself of the five days' leave from Monday the 14th.

I left the district at 5-13. p. m. (looking at my watch and recording the time as I expected to be asked the question) on Saturday the 12th.

10. Now is this true or is this false? Do not nearly all the District Judges adjourn their Courts from the Monday, and leave their stations themselves on the Saturday, in many instances arranging that the recess should terminate on a Saturday when they rejoin their stations on the following Monday.

11. But I appeal to each individual Member of the Board to say whether in granting five days' leave to any one to count from Monday, any possible objection would be made to leaving the district on Saturday night; I further urge that five days' leave is always taken so as to include a Sunday at one end or the other.

12. So I contend I did nothing wrong and had nothing to hide; but urges Mr. Garstin I erased an entry I made in the original draft of the extra tentage bill, and to Mr. Garstin's mind, clouded with prejudice and blinded by animosity, the reason is evident: "He wished to conceal from me the actual date of his departure from the district."

13. This will show the Board the pleasant relations I enjoyed with my late Collector; I have never before or since been associated with any gentleman who, when he wished to know anything of my work or my movements, did not adopt the simple expedient of asking me.

14. I protest altogether against erased words in an original draft being made the subject of official complaint; such words are as though they had never been written; and I venture to think that a very bad precedent is being introduced in calling upon me to explain them.

15. I need not seriously deal with Mr. Garstin's imputation of wrong motive; it is obvious that a Collector, who is watching a Sub-Collector's movements narrowly, anxious to damage him, and desirous of his removal from the district, is not likely to be put off the track by an extra tentage bill; besides he has merely to ask the question at the time, while the facts are within one's memory, to obtain the information he wants. I did not charge extra tentage for the days in question for the simple reason that I doubted whether I was equitably entitled to it, for though at work within my division, I am not quite sure whether I should have gone to Chinna Salem on that date unless it had suited my personal convenience to do so; I believe I was obliged to go to Kullacurchi, which is only nine miles off.

16. The next charge is that when I was relieved by Mr. Sharp I took eleven days to join the Head Assistant's office; the Board will insist upon my answering these numerous and elaborate charges without referring to records, which no doubt would not be so necessary if all that Mr. Garstin writes were true.

17. I am, however, in no position and have no wish to argue with the Board, but must accept the disadvantage at which I am placed, merely premising that if my memory misleads me in any particular the Board, I am confident, will not as eagerly as Mr. Garstin has done ascribe deliberate falsehood to me.

18. I believe that Mr. Garstin's account is wholly inaccurate and groundless. I believe that when Mr. Sharp relieved me it had not been arranged that I was to do the Virdachellum Jamabandi, for Mr. Sullivan wrote demiofficially that he would like to consult Mr. Garstin before consenting to the

arrangement, so I could not possibly have ordered the Head Assistant Collector's office to Virdachellam, even if Mr. Garstin is right in assuming that an officer in transit from one appointment to another has a right to order the clerks of an office which he has not joined to travel out of the division to meet him.

19. The rules allowed me ten days to join the Head Assistant's office, and I took nine, for the Account Department agree with me in the reckoning of Sunday.

20. I believe, and here again I am at a disadvantage in writing away from records, that the Chengam Subsidiary Jail had not been inspected during the previous half-year; the inspection was therefore doubly due and could not possibly be more conveniently, expeditiously or economically made. Had I joined at Tindevanam and then marched to Chengam, more time would have been consumed and more expense would have been incurred.

21. I believe, and here again I am at a disadvantage in writing away from records, that at Chengam I received Mr. Sullivan's letter directing me to do the Jamabandi of Virdachellam Taluq; I may perhaps mention that I stayed upwards of ten hours at Chengam, and so I don't understand what Mr. Garstin means by saying that I was there long enough at any rate to write my name; but I presume that, without committing himself in express words, he meant to lead the Board to infer that I was there for only a few minutes, and I am constrained to deprecate this gratuitous *suggestio falsi*.

22. My joining time was, of course, regulated by the distance between Virdachellam and Tindevanam, and I gained no extra joining time by going to Chengam; the march to Chengam by a clerk of the Head Assistant's office in no way affected my movements, and I do not comprehend how Mr. Garstin could really think that the movements of the clerks of an office which I had not joined could affect me.

23. It seems to me, Mr. Garstin has here gone out of his way, and, in his anxiety to show me to the Board in the most unfavorable light possible, has rather lost himself in charging me upon purely hypothetical facts, with not having pursued the natural and proper course which the interests of Government demanded when answering, after nearly a month's delay and a tour in the Sub-division, a call for specific information which could have been easily compiled in a couple of hours; I rely on this as a further proof of his bitter personal hostility to me.

24. The Board will observe that Mr. Garstin makes no attempt to show how the interests of Government suffered; Mr. Kough was in charge of the Head Assistant's office, and when relieved by me went on a month's leave; I am sure Mr. Garstin does not mean to say that Mr. Kough could not do the work as well as I could; I further submit that it is the custom of the service in cases of relief which involve loss of pay for the officer who relieves to defer the evil day as long as possible.

25. I suppose the Board do not expect me to offer any remarks upon the charge that two of my *house* Deloyets were in attendance upon my family instead of upon me, at no expense to the State and at no inconvenience to the public service: even in this instance Mr. Garstin's animus betrays itself, when he dubs a bungalow and garden which have a very well-known name "the Lister Estate."

26. I enclose a letter from Captain Young, from which the Board will see that Mr. Garstin knew of my absences and expressed approval of them; this conversation took place, I am perfectly confident *before* Mr. Garstin's illness in July, and yet I am informed that about this very time Mr. Garstin announced his intention of allowing me to go twice more to the Shevaroy's "and then I'll catch him."

27. Mr. Garstin knows and the Board must know to appreciate my conduct that Mr. Sullivan requested me not to let him know if I left the district at any time other than gazetted holidays, as such absences were not authorized by the Leave Rules—this demi-official letter of Mr. Sullivan is referred to at the end of my letter No. 291, of the 16th June 1873.

28. I will here answer Mr. Garstin's complaint that I myself passed a bill to which he had objected, which I refrained from noticing in my previous letter, as I am informed that my reticence has been misunderstood to my detriment.

29. I cannot approach the subject without feelings of great indignation, for although no single word can be picked out as positively untrue by itself, Mr. Garstin's whole account of the transaction is entirely misleading and it really is difficult to believe that his memory can be the perfect blank he represents it to be.

30. Now it is impossible to read Mr. Garstin's account without drawing the conclusion that as soon as he became aware of my practice of making circuitous marches, he objected to my drawing extra tentage for them, and that I disposed of his objection by taking advantage of his illness to pass the bill myself; the letter which Mr. Garstin complains I did not file on the records said that a little bird had whispered to him that I had been at Yercaud some days between the 7th and 21st June when my extra tentage bill showed me to have been halting at Chinna Salem, and that if this were true he thought I ought not to draw extra tentage for the days of absence which he requested me to mark off in the bill.

31. On reaching Cuddalore I explained to him that no extra tentage had been charged for the days of absence as only fourteen days were charged for the whole halt, and that I had marked off the five days of absence of which one was the third Saturday and one Sunday; he expressed himself perfectly satisfied, and said that he fancied I had charged extra tentage for the days of absence, and that therefore he had raised an objection; was I wrong then in countersigning the bill?

32. Upon these facts I cannot understand how Mr. Garstin could bring himself to write in paragraph 12: "If Mr. Lister drew" the black ring which *now* surrounds five of the days, as he knew the black ring was placed there by me *before* the bill was countersigned, and it is still more sad that in the same paragraph he should have written "it may be presumed that he was as usual eight days away including Sundays"—a statement which was at variance with facts within his knowledge, or if his memory misled him, which was at variance with facts within his reach; for it is very evident from the rest of his letter that he could have obtained accurate information about this trip, as about the others, had he chosen to do so. He was, however, anxious to show a heavy array of figures against me, and of course 8 would swell the total more than 5.

The Bill shows that for a full
month 2 26 only 16 days
were charged

33. So Mr. Garstin did not object to my drawing extra tentage when marching away from my office beyond the limits of the district, as his account of the transaction would lead the Board to infer; had he raised such an objection, is it likely that I should have charged for such a march in the August bill and that he would have countersigned it?

34. If Mr. Garstin wished to alter Mr. Sullivan's practice, why did he not tell me, when he became aware of my absence in July, that he wished to be consulted about such matters? We were talking in his house, as I believed, in full and unreserved confidence; he let me leave him after the conversation, as well as after the conversation in August, with the impression that he in no way disapproved of what I was doing. His seeming confidence and apparent friendliness and approval are only consistent with these hostile reports against me, on the supposition that my information that he had made up his mind to let me go away once or twice more with the object of "catching" me is true. I may here mention that in January, six or seven months after he owns that he became aware of my practice, Mr. Garstin wrote to me for the first time to express his disapproval of the "short cut" by Negapatam.

35. The most unfortunate official differences are those whose solution in some measure depends upon unrecorded conversations, and I am fortunate in having Mr. Garstin himself for a witness that my account of the August conversation is correct in the main particulars, that he did not object to the circuitous route or to the charge of extra tentage for it: on the 2nd November he wrote to me "I did not care to raise the question as to whether you were justified by the Government Order in Smith's case in leaving the district, when I spoke to you in August; but I do intend to raise the question now." It must be remembered that this order only decides that extra tentage can be drawn for such marches, and that I have never claimed the right of leaving the district under it in opposition to the Collector's wishes. As I never availed myself of the order after August, and as I immediately expressed my willingness to accept Mr. Garstin's decision in the matter as soon as he raised the question, which at once did away with the necessity for a reference, I cannot see what possible object he could have in making the present reports but to damage me.

36. If I have done anything of which the Board disapprove, I can only express my most sincere contrition; but I earnestly entreat the Board not to let me be the victim of personal ill-will and hostile espionage which refrained from warning in eagerness to overwhelm. I must ask the Board to bear in mind that I was doing what I believed I was justified in doing, while I was watched by a Collector who considered it wrong, but who not only never gave me a word of warning or advice, but who told me in August that he saw no harm in it—that if hills were in a district, Government allowed officers to spend two or three months there, and he did not see any objection to my going to hills a short distance beyond the boundary, but that, for the sake of myself and others, I must not over-do it, and who said to Captain Young in a public place at Cuddalore that my visits to Yercaud were nothing to him and did not interfere with my work, and that I was quite right to go when I could.

37. I sincerely hope the Board will not feel it to be their duty to submit this correspondence to Government, at all events as against me. It is no case of contumacy, of setting a Collector's authority at defiance, or of showing the faintest disinclination to be guided by a Collector's wishes, and also I confidently submit it is no case of aggravated arrears or of neglected work. In a matter left entirely to myself, in which feelings might naturally be expected in some way to warp my judgment, I cannot but now feel that I may in some measure have incurred the displeasure of the Board; this will be to me a sorrow and a trouble which I shall not soon get over.

38. I am not in a position to offer any remarks upon the expense involved by these journeys beyond observing that, whether I travelled myself within the limits of the district or beyond them, precisely the same charges would have been incurred: in remarking on the statement that no long journey was made when I went to the Shevaroy Hills during September and November, Mr. Garstin has exceeded the ordinary laxity of careless assertion, for I was absent on privilege leave from August to 2nd October, and I did not leave the district in November.

ENCLOSURE No. 1.—Copy of letter from Captain Young.

THESE papers relate to certain irregularities charged against Mr. A. L. Lister, late Acting Sub-Collector of South Arcot, and the Board find it to be their duty to submit them for the orders of Government. In their Order, No. 456, dated 20th March 1875, Government have desired to be furnished with a report on the matters brought to notice in the first paper, which had been incidentally referred to in another letter from the Collector of South Arcot.

2. The charges against Mr. Lister may be stated to be, that he gravely abused the liberty accorded to officers in his position by habitually leaving his district when his office was marching from point to point; that he so arranged the movements of his office as to afford facilities for such absences; that he improperly drew extra tentage on such occasions; that he evaded explanation when called upon to give information as to his movements; that, to support such evasion, he removed his extra tentage bills from the records of his office; and that he habitually employed the peons entertained for public duties in connection with his office, in attendance on his family for prolonged periods beyond the limits of his district. Two letters from Mr. Lister containing his remarks on these points are before the Board.

3. In Mr. Garstin's letter recorded in the first Proceedings above read, he describes Mr. Lister's procedure. At the extreme limits of the Sub-division of South Arcot, near Porto Novo and the Tanjore frontier on the east and on the Salem frontier on the west, are the villages of Ammapett and Chinna Salem, at a distance from each other of seventy-three miles. Having reached one of these points, the office establishment would be despatched to march direct to the other, while Mr. Lister would proceed to the Shevaroy Hills where his family resided, going or returning, according to the point of departure, by rail *via* Negapatam and Salem. By arranging his departure or return so that a Sunday or holiday should fall at

either end of the seven days required for the march of the office, Mr. Lister was able to rejoin it after having spent five or six days with his family on the Hills.

4. Mr. Garstin states, that by manœuvres of this kind, and by running certain holidays and a period of absence to which his consent had been obtained into the Christmas holidays, Mr. Lister absented himself from the district, from 1st April 1874 to the end of the year, for sixty-five days, of which ten days only were taken with the consent of the Collector.

5. Mr. Lister has not distinctly stated for how long he was in fact absent from his division during the period in question; in his second letter he states that he was absent in contravention of the Leave Rules for seventeen days only in 1874,

but the Board do not know how this is made out. He has admitted* that

during the marches to and fro referred to by Mr. Garstin, he did in fact leave his office; and he says in his first letter that he used to work till late on the Saturday night and be at work again early on a Monday morning. The Board assuming this to be the case and after examination of the tentage bills find the following absences proved:—

April 1874.—Chinna Salem to Ammapett.—Mr. Garstin shows his absence to have been 1st, 7th, 8th, and 11th (Saturday) to 19th (Sunday) inclusive—total twelve days. The 2nd to the 7th inclusive were the Easter holidays, and as to the 1st, Mr. Lister must either have been absent or his bill ought to have shown where he was, as he was at Kullacurchi on 31st March. The Board believe him to have been unjustifiably absent on the 1st, 8th, and 12th to 19th, total ten days, for eight of which he drew tentage.

May 1874.—Porto Novo to Chinna Salem.—From the evening of 16th (Saturday) to 24th (Sunday)—or eight days for the whole of which he drew tentage.

June 1874.—Mr. Garstin states that he believes Mr. Lister left Tittagudi for Yercaud on the 3rd, and rejoined his office at Chinna Salem on the 8th. The bill shows that he took three days (4th to 6th) to march 40 miles from Tittagudi to Chinna Salem. Mr. Lister apparently admits (paragraph 25 of his first letter) that he left the district on this occasion, but explains the three days' march by saying that he was detained by the badness of the roads. Mr. Garstin charges him with twelve days' absence, apparently from the 5th to 7th (Sunday) and the 13th (Saturday) to the 21st (Sunday) inclusive; but Mr. Lister apparently admits only five, *viz.*, from 17th to the 21st, these being the days surrounded by a "black ring" in the bill. The Board charge him with eight days, the 5th to 7th and 17th to 21st. He drew tentage for fourteen days for a twenty-days' halt at Chinna Salem from 7th to 26th, which included the latter period of absence, and also for the 5th and 6th.

July 1874.—Chinna Salem to Ammapett.—Mr. Garstin makes out nine days from the 4th (Saturday) to 12th (Sunday), but the Board charge only eight, for seven of which tentage was drawn.

August 1874.—Ammappett to Chinna Salem.—Mr. Garstin charges nine days, 8th (Saturday) to 16th (Sunday), but the Board make it eight. Tentage was

drawn for seven days. Mr. Garstin states that he consented to Mr. Lister's absence for five of these days. This was the last of the marches to and fro.

October 1874.—Mr. Lister was on leave during September and returned to duty on the 2nd October. Mr. Garstin states that he immediately returned to the Shevaroy's and was absent seven or eight days. Mr. Lister does not advert to this absence.

December 1874.—Mr. Garstin charges eight days from the 12th (Saturday) to the 20th (Sunday). He seems to have given Mr. Lister permission to be absent for five days in advance of the Christmas holidays (which began on the 21st). Mr. Lister admits the absence from the evening of the 12th (Saturday), but says that of the eight days, two, the 13th and 20th, were Sundays and one, Saturday the 19th, was a gazetted holiday. The Board, however, observe that Revenue Officers are prohibited from leaving their districts without leave on Sundays and holidays without the Collector's permission (Standing Order, No. 387).

6. Thus the Board make out that Mr. Lister absented himself from his division certainly for fifty-eight days (besides the Easter and Christmas holidays), for ten of which he had the excuse of the Collector's permission, and that he drew tentage for thirty-two of these days.

7. Mr. Lister in his first letter takes the charge against him to be that he drew tentage when not entitled to it, and urges that if he can show the journeys to and fro between the extreme points of the division to have been necessitated by the public service he will be completely justified. He contends that under a ruling of the Board of 1866, he was entitled to the tentage when he travelled, away from his office, by a circuitous route; and that if it was right to take such a route and draw tentage for it once, it was right to do it any number of times. The first march he states was to take up the Jamabandi of Chellumbram Taluq; and the second, back to Kullacurchi Taluq, was to look after the cultivation accounts. He remained in this taluq till July, except for two short trips to Virdachellam and Tittagudi in June; in July he went to Ammapett in order to hold a muster of Monigars to check the collections; and he was there again in the beginning of August, after his visit to Cuddalore, in order to wind up arrears. Thence it was necessary for him to proceed again to Kullacurchi to look after the cultivation accounts; but he does not dwell upon this journey, as his absence from the district was with the Collector's consent and knowledge.

8. The Board's ruling of 1866 on which Mr. Lister relies is to the effect that when a Collector leaves his camp and proceeds to his destination by a circuitous route to save time, his claim to tentage is not invalidated. They are of opinion that it is entirely inapplicable to Mr. Lister's case; and the gist of the charge is, not that he drew tentage without being entitled to it (which, however, the Board think he did), but that he repeatedly absented himself improperly and without leave, from his charge. To use Mr. Garstin's phrase, the thing was overdone. In this point of view, the necessity or otherwise of the journeys is immaterial; and as to the pretexts which Mr. Lister assigns, the Board merely observe that it seems to them singular that his presence should have been so

led Mr. Garstin to believe that there were no copies of the bills in the Sub-Collector's office, and to apply to the Board for the originals. The subsequent statement just referred to was distinctly false; for he had the draft bills in his possession, and though they were framed in such a way as not to show to persons unacquainted with the matter where he had been on the days in question, the Board have no doubt that he could by means of them have so refreshed his memory as to be enabled to state the facts with complete accuracy.

15. Mr. Lister does not consider it necessary to offer any remarks as to the employment of his peons at Yercaud. From the statement sent by Mr. Garstin, it seems that one man was there for 17 months and 25 days; one for 10 months; two for 3 months each; one for 2 months and 5 days; and one for 1 month. They drew during these periods Rupees 283-5-4. The sum drawn in batta, and paid for conveyance of records on the four marches between Ammapett and Chinna Salem in April, May, July and August, was Rupees 201-10-5. Mr. Lister's extra tentage for thirty-two days amounted to Rupees 192.

16. Much of Mr. Lister's letter consists of recriminations against Mr. Garstin, and of imputation of unworthy motives as inducing him to bring the matter forward, and as determining the form in which he has done so. The Board have designedly abstained from noticing such points, which they consider to be entirely irrelevant. They are discussing Mr. Lister's official conduct, not the relations, private or other, between Mr. Lister and Mr. Garstin; and the question whether, to incite him to perform his duty, Mr. Garstin required the stimulus of such motives as are attributed to him, has nothing to do with the matter in hand. The Board are clearly of opinion that it was Mr. Garstin's duty to bring what had occurred to the Board's notice.

17. The Board must record their opinion that Mr. Lister's repeated absences were unjustifiable, his attempts to baffle inquiry unworthy, and that his explanations are disingenuous. They believe that no other member of the service would have acted as he has done, and they feel it to be their duty, notwithstanding Mr. Lister's expressions of contrition, to beg that the Government will signify their disapproval in such a manner as will effectually prevent a recurrence of such conduct.

(True Copies and Extract.)

H. E. French

Acting Secretary.

To the Officiating Chief Secretary to Government, Revenue Department,
with copies of Board's Proceedings, dated 11th March 1875,
No. 594, with its seventeen enclosures to be returned, 17th
April 1875, No. 957, with its eight enclosures to be returned,
and three other original enclosures to be returned.
Copy to the Collector of South Arcot.
,, to A. L. Lister Esq., Acting Sub-Collector of North Arcot.

Exd. by E. C. Shunker and W. H. French.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th April 1875.

Read the following letter from J. H. GARSTIN, Esq., Collector of South Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Virdachellam, 10th April 1875, No. 150 :—

In reply to the Board's Proceedings of the 11th ultimo, directing me to report what expense other than extra tentage had been incurred by the State by Mr. Lister's marching his office from one end of his division to the other almost monthly, I have the honor to enclose a statement (No. 1) which contains the particulars called for.

2. On receipt of the Board's Proceedings, I issued orders at once that the statement should be prepared, and a statement was accordingly laid before me just before the Easter Holidays; but, as it appeared to contain items other than those incurred solely in consequence of the long marches to which the Board alluded, I ordered another statement to be got ready, and for this purpose addressed the Acting Sub-Collector requesting him to send me the originals of Mr. Lister's extra tentage bills, that I might gather from them the exact periods of his absences and so enter in the statement the establishment batta and travelling charges for those periods.

3. On my return to the district after the holidays, I received a demi-official letter from the Acting Sub-Collector, of which I have already sent a copy to the Board, and subsequently an official letter in which, to my astonishment, he reports that the extra tentage bills cannot be found among the records. I enclose a copy of this letter (No. 2) for the Board's information.

4. From information imparted in the demi-official letter I was led to examine P. Ramachendra Row my Head Vernacular Clerk, who for some months previous to the date of Mr. Lister's departure from the district had been acting as Sub-division Sheristadar. I enclose a copy of his statement (No. 3), from which the Board will learn that, acting under Mr. Lister's orders, he removed the originals of all the extra tentage bills for 1872, 1873, and 1874 from the records, and gave them to Mr. Lister at Cuddalore a day or two before he left that place with his office for Virdachellam in November last.

5. I have examined the volumes of "letters sent" in the Sub-Collector's Office, and there can be no doubt whatever that these bills have been torn out; and, as there seems to be no doubt whatever that they were removed from the records and given to Mr. Lister, it rests with that gentleman to explain what he has done with them. Evidently he must either have destroyed or kept them, but whichever he has done, he seems to have had a motive for removing the bills from the records, and what that motive was may, I think, be inferred from what he wrote in his letter of the 17th November last. In that letter he replied to my reiterated request for detailed information as to his movements beyond the district during the year up to date (which was conveyed in my letter of the 16th November 1874) to the effect that he had "no data from which to" "compile" the information I wanted, and it was in consequence of this reply that I wrote to the Board for the copies of the extra tentage bills sent to their office. Now, only four days previously to his writing these words, he had written to me in his letter of the 13th November, that "no other record but the extra tentage bill has been kept of the movements of the Sub-Collector;" it therefore seems to me, from a comparison of these two statements and their contradictory character, and also from the information given by Ramachendra Row highly probable that subsequent to the despatch of the letter of the 13th November and previous to the despatch of that of the 17th idem, Mr. Lister had these tentage bills removed from the records with the intention of thus placing himself in a position to be able to say to me with an appearance of truth that he had no data from which to compile the information I asked for. But this statement could only be in fact true if the documents had been destroyed at the time he wrote it; for if he had the documents in his possession when he wrote the above reply, and if with the aid of those documents he could have given me the information I wanted, as I have not the least doubt he could, then what he wrote was a deliberate falsehood. If, however, it was in fact true that, owing to his having previously destroyed those documents, he could not at the time he wrote his

Board of Revenue,
MADRAS.

PROCEEDINGS, 14TH MAY 1875, No. 1,294.

Despatched 18th May 1875

Enclosed
as per

Despatched 22nd June 1875

Received 24th May

MAY.
No. 1,294.

Lister, Mr.—late Acting Sub-Collector of South Arcot District.—Papers relating to certain irregularities charged against — reviewed and submitted for orders of Government, with remarks.

Despatched 17th May 1875

Despatched 18th May 1875

1875.

Despatched 17th May 1875

Despatched 17th May 1875

reply have given me the information asked for, he has put himself, as it appears to me, into the position of having abused his official position to cause the abstraction of certain records from his office with a view to screen his own conduct from official inquiry, while if he still has possession of them he has laid himself open to the same charge, and to the charge of falsehood as well, and therefore his motive in acting as he appears to have done must, in my opinion, be regarded as a dishonest or dishonorable one, unless and until he can satisfy the Board and Government that it is not open to such a stigma. He may possibly have thought that by the destruction of these documents he could get rid of evidence which would prove the fact of his having drafted his extra tentage bills with his own hand, but there is abundant other evidence to prove that such was his habit, for not only by an accident were two of his extra tentage bills not removed from the records owing to their having been posted by mistake into a volume of "letters received" instead of "letters despatched," but so strong was the habit (of making out his bills with his own hand) that he had absolutely so made out and left on the record in the very month of his departure from the district, his extra tentage bill for December 1874, which I enclose for the

* Requested to be returned. Enclosure No. 4.

Board's inspection,* as it shows with what care and deliberation these bills were prepared. The Board will observe from this paper that Mr. Lister has entered his movements on the 9th and 10th of December 1874, and the dates of his arrival at and departure from Chinna Salem on his way to the Shevaroyas on the 11th and 12th idem, and has then on second thoughts run his pen through these entries which find no place in the copy sent to the Board. To me his reason for doing this is evident. He wished to conceal from me the actual date of his departure from the district, I having raised no objection to his leaving the district for five days from Monday the 14th December, for the reasons already reported by me to the Board, he having proposed to take the five days from that date. The Dak Bungalow book at Chinna Salem, however, has an entry in Mr. Lister's handwriting, dated 12th December of "Mr. and Mrs. Lister" December 11th to 12th,

† On the 10th December I think. I write the date from memory, the letter being at Cuddalore.

"Kollakurchi to Ahtoor." So that although he wrote to me† that he intended to take the five days from Monday the 14th, he actually, while intended to, did take them from the 12th and was absent continuously till the 4th or 5th January 1875.

6. I also enclose, for the Board's perusal, the two bills (enclosures 5 and 6) accidentally omitted to be removed from the records. One is for December 1873, and the other for January 1874. Both bills seem unobjectionable enough. The Christmas Holidays began on the 20th December 1873, and Mr. Lister doubtless went off to the Shevaroyas. He returned to the district on the 5th January and gave over charge of the sub-division to Mr. Sharp, the Sub-Collector. The Board will see one day's tentage is charged for this day, and this is, no doubt, correct enough, because it was for one day only in January 1874 that Mr. Lister was at Chinna Salem as Acting Sub-Collector, but the Board will no doubt learn with surprise the little arrangement by which Mr. Lister managed to spend about 18 or 19 of the following days outside the limits of the district. When Mr. Lister delivered over charge of the sub-division to Mr. Sharp, Mr. Kough was acting for Mr. Lister as Head Assistant Collector at Tindivanam. By an arrangement made I believe by Mr. Sullivan, and not disturbed by me, it was settled that Mr. Lister should do the Jamabandi of the Virdachellam Taluq as Head Assistant Collector, while Mr. Kough as Assistant was to do that of Tindivanam. The natural and proper course for Mr. Lister to have pursued (in the interests of Government) after having given over charge of the sub-division at Chinna Salem was to have ordered the Head Assistant Collector's Office to meet him at Virdachellam and to have gone there to meet it, but instead of doing this he seems to have availed himself of a Government order which requires an European Magistrate to inspect the Subsidiary Jail at Chengam to go to that place, for the Subsidiary Jail Visitors' book shows that he was there on the 16th January long enough, at any rate, to write his name in that book. It may be surmised from his taking 11 days to go from Chinna Salem to Chengam that he ordered the Head Assistant's Office to go from Tindivanam to

Chengam and took advantage of their having to march 65 miles to spend 10 days on the Shevaroyas and then to join his office *via* Sumulputti at the latter place. Between the 16th January and the 24th idem, when he began the Jamabandi of the Virdachellam Taluq, his office were probably on their way down to Virdachellam from Chengam, while Mr. Lister probably returned *via* Yercaud and spent a few days on his hill property. How far he was justified in doing what he did it is for the Board to judge. Whether strictly justifiable or not it was certainly an ingenious way of getting a holiday, but shows a sad want of proper regard for the interests of Government on Mr. Lister's part. I have not got the papers with me that would enable me to state with certainty the facts as to the movements of the Head Assistant Collector's Office on these occasions, but have written for them and will send them to the Board on receipt.

7. In connection with Mr. Lister's absences, a little matter has cropped up since I last addressed the Board officially on the matter in connection with the way in which the Sub-Collector's peons and Local Fund Board attender have been detailed for private duty by Mr. Lister on the Neilgherries and Shevaroyas. A peon appealed to me against an order of Mr. Lister's reducing him from a peonship on 7 Rupees in the Sub-Collector's Office to a Taluq peon's place on 6 Rupees. No reason whatever having been given in the order for reducing the man, I was led, on the man's alleging that the real cause of his reduction was his refusal to go to the Shevaroyas when ordered to do so, and his assertion that all the office peons were in turn detailed for attendance on Mrs. Lister, and for looking after the workmen on the Lister Estate at Yercaud, to call for a report of the

* Enclosure 7.

absences of these peons, and enclose statement of the absences they admit to.* One man the

Board will perceive was so employed in seventeen months and twenty-five days between February 1873 and January 1875, and another for ten months. Out of an establishment of one duffadar and seven peons and a Local Fund attender, six persons were thus employed at various times and for

† *Vide* Enclosure 8

various periods, and drew Rupees 283-5-4† salary as Government servants during those

periods, and in thus detailing them for lengthened periods to attend on his family in a place beyond the limits of the district, I consider that Mr. Lister has acted with impropriety.

ENCLOSURE No. 1.—Statement showing expenditure on account of batta to establishment and conveyance of records.

ENCLOSURE No. 2.—Copy of Sub-Collector's letter, dated 3rd April 1875, No. 220, reporting that extra tentage bills could not be found.

ENCLOSURE No. 3.—Statement of P. Ramachendra Row, Head Vernacular Clerk, Collector's Office, with regard to office copies extra tentage bills having been torn out by him from the volumes for Mr. Lister, dated 2nd April 1875.

ENCLOSURE No. 4.—Mr. Lister's extra tentage bill for December 1874.

ENCLOSURES Nos. 5 and 6.—Extra tentage bill of Mr. Lister accidentally omitted to be removed from the records.

ENCLOSURE No. 7.—Translation of statements given by Sub-Collector's peons of their absences on Mr. Lister's private business.

ENCLOSURE No. 8.—Statement of pay disbursed to peons during their absence on such duty.

To A. S. Lister, Esq., Acting Sub-Collector of North Arcot,
with eight original enclosures to be returned.
Copy to the Collector of South Arcot.

2 This letter should perhaps be submitted through the Board and a copy will be sent to them by today's post, but as my letter of the 19th March, which I was compelled to write in seven days, an arrangement certainly not to me

1875.
Board of Revenue,
MADRAS.

advantage was kept in the Board's office for fifty four days without being read. I fear lest this letter too should be delayed there - perhaps until after the final disposal of the matter by Government.

3 The only point to which the Board directed my attention in their first Proceedings was to my reasons for marching my office backwards and forwards almost monthly between the two extreme points of my division, and I thought the backbone of the charge was that the marches had been improperly continued to suit my personal convenience and therefore Extra Tentage improperly drawn.

4 I devoted 25 paragraphs of my defence to this question; and after having given as I confidently

submit satisfactory and unimpeachable reasons for each and every march, and explained that I halted at the most populous and important towns where my presence was most required, I am filled with blank dismay at the Board speaking of "villages" (Para 3) and "the two extreme points of his division" (Para 8) and pronouncing the very point, and the only point on which they asked for explanation to be "immaterial" and declaring that the gist of the offence is not what it purported to be in the Proceedings calling for an explanation.

5 The Board only think parenthetically that I was not entitled to the Tentage, but they make no attempt whatever to distinguish my journeys from that for which

they expressly ruled Extra Tentage could be drawn; they are of opinion that the ruling is entirely inapplicable, though it is not denied, what it really is impossible for any body to deny, that the cases are purely identical; the charge however of improperly drawing Extra Tentage seems to be abandoned for one of absence without leave, and here, oddly enough the Board make no mention whatever of the fact that Mr. Sullivan in an official letter which Mr. Garstin never revoked or modified, expressly declined to interfere with these circuitous journeys so long as public work was not obstructed or delayed.

6. In paragraph 10 the Board say they are not concerned to enquire what passed at my conversation

Vide Para 35
of my second
letter.

with Mr. Garstin, on which, together with his statement to Captain Young whose letter strangely enough the Board have not noticed at all, I rely to show that all I did had Mr. Garstin approval at the time; the Board dispose of all my argument based on Mr. Garstin passing the August bill in one word; he did it "unaccountably" and in spite of my denial, which is supported by Mr. Garstin's letter to me of the 2^d November, that Mr. Garstin ever took any objection to my drawing Extra Tentage when marching away from the office the Board say "He claimed Tentage subsequently notwithstanding Mr. Garstin's objection."

7. I deny strenuously that

I ever wrote what can by any ingenuity
be woven into the semblance of a
falsehood, and what my own showing
is, which the Board say, proves me
guilty of officially stating what was
false, I have not the faintest
conception; Para 15 of Mr Garstin's
first letter distinctly proves that
the Extra Tentage bills are not data
from which my absences could be
compiled; and I hope that Govern-
ment will compel Mr Garstin to
retract his odious charge of falsehood,
and to apologise for having made it;
meanwhile I find solace in the
reflection that

Recorded
in Board's
Proceedings
of the 11th March

"Mendax infamia terret
Quem nisi mendosum."

By this strictly accurate state-
ment I never meant or hoped to gain
a useless ten days delay by making

Mr Garstin think there were no office
copies of the Extra Tentage bills,
which were not removed from the
file to my office box before I wrote
the letter of the 17th November as I can
easily prove; these words were not
intended to convey that idea and
there can be no doubt that this
statement did not lead Mr Garstin
to believe naturally or otherwise that
no office copies were kept, as is
distinctly proved by the statements in
paras 2 & 3 of his letter of the 10th April
No. 150, in which he says he requested
the Acting Subcollector to send him
the original of the Extra Tentage bills
and to his astonishment that officer
reported they could not be found;
now how could Mr Garstin write
for them and be astonished at their
not being on the file, if he really

thought on the receipt of my letter in November that there were no copies in the office.

9. And here I must protest against the unfair and far fetched inference that because I thought at the end of January - in the belief that this matter was raked up with the sole object of getting me removed from South Arcot - that my transfer to another District would terminate the matter, I had hopes in November that the matter would blow over after the receipt of Mr Garston's letter of the 16th November when the office copies of the bills were still on the file, I well knew that if I remained in the District he would press the matter to the bitter end, and so said every single

10. The Board say my explanations are disingenuous, and possibly they may have been in some measure induced to say this, in consequence of more than half my first letter being devoted to a point which is now pronounced immaterial but which the Board seem to have forgotten was the only one on which they desired explanation; I can only say that they were not intended to be disingenuous, and that I should be only too glad to give any further explanation on any point which I am considered to have evaded, I endeavoured to meet the charge fairly and to go into it thoroughly, and the only two members of the service whom I had an opportunity

of consulting in the short time allowed me to put in a defence, were of opinion that I had done so.

11. I much regret that Mr. Garstin's gratitude did not take the form of pointing out to me what he considered wrong, instead of inducing him to express an approval, which it now appears was unreal and to consent to the August circuitous march which seem to have been the last straw, from my ready acquiescence in both Mr. Sullivan and Mr. Garstin's wishes directly they addressed me on the subject, Government will see that all that was needed was a word of warning reproof or advice directly. I showed the the slightest tendency to overdo it

or to take an improper advantage of a liberal concession; and no part of the Board's review, in which throughout I feel that but scant justice has been done me, has caused me more surprise or made me feel how thoroughly they misappreciate my conduct and motives than their requesting Government to signify their disapproval in such a way as will effectually prevent a recurrence of such conduct, one single word from the Collector would have been sufficient at first, the Board's expression of disapproval has of course already effectually prevented the possibility of a recurrence of what they condemn and there is nothing in these papers to justify the suggestion that I am impatient

4-
of control or neglect of warning
or advice.

12. I submit that it is not fair
to me for the Board designedly
to abstain from noticing Mr.
Garstin's conduct and course of action,
if Mr. Garstin disapproved of the
circuitous journeys, I submit that
he should have stopped them at the
time, and should not have professed
an unreal approval to Captain
Young, and to me, and so lured
me on to the very overdoing of
which he now complains; if he
really approved of the journeys
and saw no harm in them, as
they did not interfere with my
work, and if his expressions of
opinion to Captain Young and
to me were honest and straight
forward, then I submit all his duty

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required him to do in October was to
tell me that he had changed his views
on the subject and that thence forward
no such journeys should be made.

13. In almost every instance the
Board though still counting Sundays,
have reduced the period of absence as
represented by Mr. Garstin, without making
any remark upon the general unfair-
ness with which over-stated the case.

14. Lastly, I must remind Government
that the Board have failed to notice
that these fugitive absences in no
way interfered with my work, as I
proved by quotations from the letters
of Mr. Sullivan & Mr. Garstin.

15. To sum up my reasons for
submitting that the Board's review does
not adequately notice my defence.

(1) The point now pronounced im-
material is the only one on which
the Board desired explanation.

- (2) Mr. Sullivan's official permission
so to march is not noticed.
- (3) Captain Young's letter is not noticed.
- (4) The inconsistency of Mr. Garstin's
application to Mr. G. C. Irvine for
the office copies, with his statement
that my letter of the 16th November
made him think there were no
copies on the file, is not noticed.
- (5) The testimony of Mr. Sullivan and
Mr. Garstin that my work is always
well and expeditiously done, and
that I keep no arrears, is not noticed.
- (6) The importance of Chinnia Salem
Porto Novo and Chellambur as halting
places is not noticed and they are
incorrectly described as villages.
- (7) Mr. Garstin's evident animus is
not noticed.
- (8) No attempt is made to distinguish
my absence from the precedent on
which I rely. I have the honor to be
Your Most Obedt^{ly} Servt.
Allister
Asst Sub Collector

Rev: 1875 Department
From No 2048

The Asst. Collector
North Arcot.
The Asst. Chief Secretary
to Government
Fort St. George

Dated 26th May 1875
Rev. 29th June 1875
Enclosure none.

No 318
Respectfully request
that certain points
which are not noticed
by the Board of Revenue
in their Proceedings
No 1294 of 14th Inst may
be laid before Govern-
ment for considera-
tion.

C 318 May 1875 No 57 June 1875

Proceedings of the Board of Revenue
Dated 29th August 1866 No 6164

Read the following letter
from Mr. G. Smith Esq
Collector of Fuddalupah

To
The Acting Secretary to the
Board of Revenue

When returning on the 22nd June
last from Madanapally, I sent the
Office, my tents &c, by the direct road
to Fuddalupah and went myself via
Colar to Madras and thence to Fuddalupah.

By the present forms we are
obliged to put the exact place we are
at when drawing extra tent allowance,
so that I am doubtful whether, not
having accompanied the Office, I am
entitled to extra tentage, although all
my tents &c came down with the Office
at the usual expense to me. I should
feel obliged, therefore, for the authori-
tative opinion of the Board on the matter.
Dated 13th July 1866

g.

The Board observe that the
extra tentage is granted to pay
travelling expenses, and Mr. Smith
is entitled to it for the period
during which he was on circuit.
The fact of his travelling himself
by Railway to some time does
not invalidate his claim to
tentage.

(Signed) R. A. Dalzell
Sub Secretary

To

The Collector of Madras

Nothing in South
Case

Proceedings of the
Board of Revenue
Dated 29 August
1866 No 6164

REVENUE DEPARTMENT.

No. 1953

From B. of Rev.

Dated

26

1875.

FOR ORDERS.

W. Lister

I concur with the Bd. in
thinking that W. Lister repeated
"abuses have unjustified
"his attempt to buffer inquiry
"unwarranted" & his explanations
"disingenuous".

In his defence he has
mixed up the 2 distinct
points of abuse formerly
B. without leave & drawing
I am aware during such absence
It is evident that Mr
Lullivan expressly objected to the

later practice. but did
not deem it necessary to
inform him the former
holding no public duties
were not delayed or neglected
in consequence.

But after W. Garstin
assumed charge of the S.
W. Lister appears to have
learned the former system
of drawing from the S. if his
camp was ^{moving} & did not
discontinue it until after
Aug. 1st. W. Garstin's attention
to his absence from the S. having
been attracted in July by his
June bill. & W. L. called on
him officially for explanation.

In the middle of July W. Garstin was
laid up & W. Lister came with
H. G. to carry on the current duties.
W. L. then conversed with
W. L. on the subject. He referred him

to the correspondence with W. Lister
& then countersigned his own
bill for June "for collector"
W. Garstin gave W. L. permission
to count the district for some
days in Aug. while his camp
was moving. & for his ledger
& his tentage. In fact he
appears as a rule to have
drawn & tentage the out of
the S. if his camp was moving
but not if it was halting.

The fact seems to be that W.
Lister objected to & tentage
being drawn during absence
out of the S. but not to the
absence itself if it did not
interfere with the public business.

That W. Garstin raised
similar objection in regard to
the June bill in July.

That W. Lister countersigned
his own June & July bills "for
collector" in both of S.
some tentage was drawn during



FOR ORDERS.

at once from the S. Thru
his camp was moving -

That in Aug. W. Garrison
had signed the bill for
the S. Thru. & that he must
in his objection to the bill must
that W. L. Garrison at least
be part of the time.

And that this was the last
occasion on which he was
of his down on this occasion

W. L. Garrison justifies his
conduct by saying that he
did so on the occasion of
the late W. Smith case.
Going beyond his S. Thru
his camp was moving -
for the fact that the bill
did not object to his going
beyond his S. Thru his
camp was moving -
to his left hand himself

Irregularities charge
against the S. Thru
late as the bill
of the S. Thru

to justify. Why did he
discontinue the practice
when W. L. Garrison objected
to it. & again in Oct. 1
Dr. 7th. after W. Garrison
has raised the question
again.

I think there is no doubt
that he knew that he was
being the least abusing
by frequency that had been
sanctioned by the S. Thru
disparagingly.

W. Garrison was not
then denied to object to
occasional chances from
the District Committee if he had
been not down. & this is
all that Capt. Briggs is to
S. support. but he was
certainly inconsistent in
passing the Aug. bill. & then
some known & naturally
I have thought that the

frequency of the absences. &
the occasions on which they
occurred. - & the fact that
S. T. had been always
down when the camp was
moving. - attend the case.

I think the fact is that W.
L. has knowingly abused
that he felt was an exceptional
concession. - that he took advantage
of the form of the S. T. returns
to keep the fact out of sight
as much as he possibly
could. - that he shuffled
between the question of absence
from the S. T. & drawing
S. T. during such absence
to the S. T. W. Garrison sought
to explain. - now that the W.
has done the same. - & that
he has tried to shift the
ground by abusing W.
Garrison. - altho. I think W.

W. L.
I think W. L. has
also abused the privilege
of having Delany's address
in his personal service.

G. has also used language
which is out of the law
employed. - I think
Delany W. L. has
intending to make away
with the Draft S. T. files.
the. I believe that they are
afford him data for
giving the info. W. L. a
good. - altho. they do not
specify localities.

I think his conduct
has been very unworthy of
an officer in his position. &
calls for severe reprobation.
He is now of nearly 12 years
standing in the service. &
is unquestionably an able
officer. but I cannot
consider him deserving
of the confidence that the
Govt. ought to bestow
upon him.

I should not see any

opinion to an excessive praise which
was the first I sent him back
of his debate had given of
himself. from that of
acting out of the B. he has for
some time held. They
cannot however be but
I in the best of B. he stands
appointed as A. A. f.

31.5.75. J.P.

I have retained these papers
for some time for your
consideration. as the point
that I have suggested is very
true from an official
standing.

I am quite satisfied that
B. is grossly abused in
exceptional concession B.
only by training could be
made to cover his act even
in the letter.

I am equally satisfied

3/



from his most active
that he was conscious
he was abusing it.

I think however that the
B. order & have covered
an exceptional concession
of the kind in the event
of the camping bona
fide "moral" on public
grounds from B. to
B. & Chinese sales
on the order
and I am not prepared to
say that public interests
were sacrificed by the B.
B. are specified. But the
the system has provided
longer than the papers
show. I have no means
of judging that these
marches singularly distinct
B. B. is covered in

is prima facie ground
for misdirecting the motive
for them. but I doubt
find that they are condemned
as useless & unnecessary
in the public interest. &
certainly W. L.'s performance
of his duties generally is
not condemned.

The grounds of the offence
of Denial is established
against W. L. is that he
systematically abused
his official opportunities
for his private convenience.
that he acted so as to
create the impression
from his official position
indicated by so acting,
that he approached the

condemned his procedure
as in the face of the
private convenience.

Such conduct is destructive
of the confidence of the Govt.
in its officers & is an
affront to W. L.'s standing
& is quite just in my
opinion his reduction to
a lower grade.

But that reduction
position is equally out
of confidence. and
knowing the Govt. would
strip them could, detain
W. L. in it indefinitely.
While on public ground
it may be inconsistent
& illegal to him & the
lower grade.

If therefore it is

considered that a very
warm censure with
adequately sent the
requirements of the
case. I am prepared
to accede to that course

1. June 75 - LK

I entirely concur in the Hon^{ble}
Mr. Huddleston's summary of
Mr. Lister's conduct &c. I have
marked with pencil -
I do not think that any
one who impartially reads
these papers can come to
any other conclusion -
The Board's censure is very
even - but it is strictly just
I would suggest that the
Govt should endorse it
I would not further punish
Mr. Lister. Such condemnation

passed on an officer in Mr
Lister's position seems to me
almost as severe a punishment
as can be inflicted on ^{an}
a public servant; short
of removal. -

3 June 75 - WM

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947
I accept the Board's damning
review of Mr. Lister's Conduct in every
particular endorsed as it is & enforced
by my Honorable colleague Mr. Huddleston's
Exhaustive note.

Mr. Lister fringes to treat gross
and reiterated dereliction of duty in
leaving his District surreptitious - under
the circumstances which leave no doubt
of conscious guilt and concealment - as
an innocent or wholly venial action;
and he blames the Mayor for not
stopping the practice, as if a man of
his standing had no responsibilities
of his own. He justifies unfairly drawn
Travelling

Travelling allowance under circumstances
and through such subterfuge (as improperly
drawn Bills) which were as unworthy as they
were wilful; and no one could read these papers
without feeling that one are dealing with one
thoroughly unscrupulous - the tone of flippant
insubordination which runs through all he
has written even up to the impudent review
of the Board's Proceedings dated 11th May is most
offensive & reprehensible; there is bad faith
in everything of it - and self-indulgent man
- with a man who possesses little of that
principle which must be insisted on at
the hands of gentlemanly officers in the position
of Mr. Dister.

The only point on which I differ
with my Honorable Colleague is as to the intention
to make away with the drafts of Travelling Bills.
Mr.

43
947
Mr. Dister's object to defeating inquiry seems
to me to be clear and he asserts his right
to withdraw the Copies on the ground that
similar Drafts were not retained in the
Collector's Office. He falsely stated in order
to embarrass the Board and defer decision
that he had no data from which to refresh
his memory as to facts.

The Board very properly submit
the case for disposal by Government. The
thing has been a gross and open scandal at
in which good faith on the part of a Civil
Officers of no low standing has been proved
to be wanting and meanness established.
Similar conduct would have led to the
dismissal of a Tahsildar. It is further
a most serious instance of that disregard
of

of discipline of which we too often hear
now a days, and of insubordination all round.
The Board do not appear to have deigned
to notice Mr Lister's insolent review of their
final Proceedings - which calls for exemplary
punishment.

I should, had I been left to myself,
have awarded Suspension in addition to what
Mr Huddleston proposes. Mr Agnew's conduct,
in which lengthened Suspension was, I believe,
awarded, was comparatively ignominious and
gentlemanlike. But as I gather that my
Honorable (Majesty) would certainly not go so
far I accept Mr Huddleston's proposition
adding that Mr Lister should be told
that future promotion will depend on his
conduct - and would suggest that his transfer
to

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947
to the Head Assistantship of another District
be such as will make him feel that in
Self-indulgence and bad faith are serious
offences in an Officer of an honorable Service.

I would venture to suggest with
reference to the Honble. Mr Ellis's suggestion
that Mr Lister's letter of the 26th May shows
that it would be no punishment to him
merely to ratify the Board's Condemnation
and I consider that the Board's Regret
is reasonable and that our support is the
more needed by the action which Mr Lister
has since taken.

The Conduct of both Collectors
(Messrs. Sullivan & Forster) has been weak
and vacillating, but the latter's Conduct
is

is condoned by his subsequent action
and I would take no further notice
of him than to say that the Government
regret that Mr. Lister's conduct was not
sooner brought to notice by his local
Superintendent.

575

WOL

Considering the
Honble Mr. Hadlister's summary
of this case I consider it cannot
properly be disposed of by Court
without the infliction of some
positive punishment on Mr.
Lister. Had this been a military
case it would have been submitted
for trial by C. M. C. He should I think
be relegated to his substantive rank
and removed from the St.

9-6-75

WOL

Pen. B^d of Rev.

Irregularities charged against Mr. Lister
late ag. Sub. Com. of South Carol.

From Mr. A. L. Lister.

Defence points not noticed in the 13th Pen. - (H.C. 14 May 1875, No. 1296)

N^o 947

22nd June/75.

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His Excellency

the Governor in Council

has given the most

careful consideration

to these papers, &

has arrived at the

conclusion that the

severe censure of

the Board of Revenue

as to conduct of Mr

Lister is fully merited.

It is with great re-

luctance that H. C. in-

fer & record the opinion

that an officer of

Mr Lister's standing

(6)

Mr Lister is removed
from his ag. office
& sent to the penitentiary
at which he stands
separately confined
and is to be transferred
to a distant prison
than South Carol.

in the service
has been guilty of
conduct destructive
of the confidence
repaired refused in

In attempting to
secure the repeated
unauthorized absence
from the District
on the plea that
the J. M. did not
interfere to stop the
practice W. Lister
has shown himself
wanting in a sense

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947
of the responsibility
of his position.

~~W. Lister~~ He will be
removed from his ap-
pointment of District
Clerk & relegated to the
grade of his substantial
appointment, as it
is not desirable that
he should be re-employed
in further proof he
will be posted to
as per District when
his conduct must
determine his future
promotion. —

In accepting the
remarks of the Board
in para 16 & L.
in para 17 and
further remarks
his agent that Mr.
Lester's conduct was
not so much brought
to notice by his
official superior -

A. M.

Enclosed copy to the Board of Directors June 22
1 Enclosed copy to the Board July 9