1. Total No. of pages [illegible]

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MADRAS RECORD OFFICE.

Government of Madras.

[illegible] DEPARTMENT.

G.O. No.	
Dated	

Not to be folded or roughly handled

Fort Saint George, Public Works Consultation of 22nd March 1859.

No. 50. Read the following letter from Colonel C. E. FABER, Chief Engineer; to J. D. BOURDILLON, Esq., Secretary to Government, dated 8th March 1859, No. 8416.

SIR,

In continuation of my letter, No. 7795, dated 11th Ultimo, I have now the honor to forward copies of letters received from Messrs. Home and Hart, Head and Deputy Auditors and from Mr. Johnson, Head of the Bill Branch of the Audit and Account Department of the Central Office, being such further explanations as they desire to offer in view to determining the actual extent of assistance rendered by Mr. W. Grant, the Senior Uncovenanted Assistant in the disposal of the business of the Account and Audit Department of the Office, as well as the responsibility attaching itself to that gentleman for the supervision and control in every particular exercised by him subsequent to the 16th October 1855.

2. I have the honor further to report for the information and approval of Government, that in order to save time and trouble, I have pursued the course previously adopted with the letter of Lieutenant Colonel Lawford on this subject at that Officer's request, and have furnished copies of these communications to the President of the Commission for investigating Public Establishments, in order that that body may have Messrs. Home, Hart and Johnson's statements before it, during its present deliberations on Mr. Grant's explanatory paper of rejoinder to my own despatch with enclosures of 31st December 1858.

Letter from Mr. W. A. HART; to Colonel C. E. FABER, Chief Engineer, dated 23rd February 1859.

SIR,

1. In obedience to the requisition in Extract from the Proceedings of the Chief Engineer, dated the 15th Instant, No. 7804, I beg to submit the following explanation in reference to Mr. Grant's letter of the 10th Idem.

2. I beg to state that when Mr. Grant came down to the lower apartments of the Office in October 1855, to take his seat where the Audit and Estimate Departments are working, it was understood by all in these two Departments, that he was appointed to superintend them, and that the authority of both the 2nd Uncovenanted Assistant, and of the Head Auditor, gave place to Mr. Grant's. Whether Mr. Home had received instructions as to the *extent* of assistance Mr. Grant was to render to the Audit Department, in the disposal of *business,* I am not aware.

3. Mr. Grant admits that he did not interfere actively with the *business* of the Audit Department, after the Office order of June 1856, but I believe that this was all along the case, from the period he assumed charge of the Department in October 1855, as I am not aware of any particular assistance having been given in the disposal of Correspondence, Bills or Accounts, appertaining to the Bill or Account Branches of the Audit Department, though it must be acknowledged that his advice was frequently sought, and readily obtained, as to the course in which particular papers should be disposed of.

4. A few days after Mr. Grant had taken his seat in the lower apartments, the 2nd Uncovenanted Assistant informed Mr. Home in writing, that it was "your wish that Mr. Grant "should regulate attendance, leave of absence, &c., in the Audit and Estimate Departments, and that the Books should go to him only," which was accordingly done. This intimation was then believed to be the result of the circumstance noticed in paras. 6 and 7 of Mr. Grant's letter, and it was understood, ever since, that he had the ruling voice in the grant or recommendation of leaves of absence, fines, promotions, &c., in the Audit Department, and this power was conceded to, if not exercised by Mr. Grant, up to the date of Lieutenant-Colonel Lawford's Office

order, viz., 2nd August 1858, but why in certain instances he may not have exercised or may have overlooked Mr. Home's exercise of it, I cannot explain. Perhaps it is owing to the feeling he held of Mr. Home's relative position, as explained in the conclusion of the 11th paragraph of his letter.

5. I am not aware that the Audit Department received any intimation either directly by an Office order, or by any personal direction to Mr. Home, the Head Auditor, of the removal of the above powers from Mr. Grant, any time after the above circumstance, I dont certainly remember that Mr. Grant ceased to exercise the above powers over the Audit and Estimate Departments, on his taking charge of the duties of the Southern Circle, and removing into Major Lawford's room in April 1856, on which he was employed until that Officer's return in August of the same year, but I am aware, that Mr. Grant was in the habit of returning to his seat in the lower apartments daily, in the afternoon, and it was doubtless believed that he did this in order to superintend the Audit and Estimate Departments.

6. For my own part, I always understood the Office order of June 1856, to have been issued in reference to the altered arrangements of the Office, caused by Superintending Engineers being required to take their seats in the Central Office, and to personally superintend the business of the three Circles. This order appears, as stated at the head of it, to have been issued to guide the Superintending Engineers in marking off all papers received in their Circles to the respective Departments, in which they are to be finally disposed of. Those appertaining to the Audit Department were ordered to be marked off to Mr. Home, and those of the Estimate Department to Mr. Grant. I was not aware that Mr. Home's removal of himself and the Clerks of the Audit Department to the room adjoining that which they previously occupied was because he held the same view as Mr. Grant, of the intentions of the order as respects his powers over the Audit Department.

7. It is true that Mr. Grant took special interest in the disposal of Periodical Returns and Reports which were received in the Audit Department, not relating to Bills or Accounts Current submitted, but to Annual Reports and Statements submitted from Districts for compilation of General reports for Government, but this interest did not extend to the Bill and Book Branches of the Department, perhaps for the reason stated by Mr. Grant, already referred to. Whether it is that he did not choose, or did not consider himself empowered to exercise a control over the business of the entire Audit Department, because of no Office order giving him the power to interfere actively with the duties performed by the employees in it, until the 2nd August 1858, is not clear to me. But Mr. Grant admits that he did not cease entirely to take interest in the Audit Department, and that he continued to afford Mr. Home whatever assistance or advice he sought at his hands, without interfering actively with the business of his Department, which remark I would understand to have reference not to the control of the duties performed in the Department, but to the regulation of leaves of absence, promotions, &c., to employees in it, respecting which Mr. Grant was generally addressed directly by you, and who attended to these duties in communication with Mr. Home.

8. With reference to the great amount of arrears which accumulated, and was worked out of the Bill Branch subsequent to August 1858, I beg to state that in the explanatory letter addressed to you by Mr. Johnson and myself on the 31st December last, we have detailed the reason of the unprecedented accumulation of arrears, and the efforts which were made to work it out, by the employees in the Bill Branch, under Mr. Johnson's superintendence, and by directions for the conduct of this duty given by Mr. Grant who took the management of it, from and after August 1858.

9. I should explain that the Bill Branch for the most part was particularly under Mr. Johnson's direction, as by mutual consent it was arranged that I should superintend and be responsible for the duties performed in the Account or Book Branch and Mr. Johnson the Bill Branch, Mr. Home superintended the work of both Departments, and took part in the disposal of important papers appertaining to both branches, and of such other papers as were specially referred to the Audit Department. Mr. Johnson received praise from yourself

for the management of the Bill Branch during 1856-57, and in 1857-58, he turned out as much, if not more work than in the previous year, and that with a less number of employees in it. But the great number and amount of the Bills received in the previous year were more than could be disposed of by the small number of employees on this duty in the Bill Branch, working as they did on the system then in force.

10. This system of working the Bill Branch was adopted, because it was considered the best to secure an efficient audit, as well as to suit the altered arrangements of the office, whereby Superintending Engineers of the respective Circles received all Papers including Bills, and signed all the disposals of the Bill and other Branches of the Audit Department, as also Bills passed appertaining to their Circles. An Auditor with two Calculators were therefore set apart for each Circle, the former to check all Bills with Estimates, and prepare Proceedings, &c., and the latter to examine only Calculations and enter Bills in the Registers kept for each District. The Auditor of each Circle Bills being thus available for any calls which Superintending Engineers may desire to make, as to the state of the Audit of the Bills of their respective Circles. This system was changed in August 1858, to that of making each employee in the Bill Branch calculate, examine, and check a certain number or amount of Bills daily which he was required to pass and enter after his days work was performed, in a register kept for the purpose This change of system besides other circumstances detailed in the report submitted on the 31st December last, produced the result reported.

11. I beg to conclude this explanation with a statement that it contains as much information as I am able to afford, with reference to the subject on which I have been called upon to report, viz., the supervision and control under which the Audit Department was managed, and I would respectfully take leave to hope that it will be deemed satisfactory.

Letter from Mr. T. W. JOHNSON ; to Colonel C. E. FABER, Chief Engineer, dated
23rd February 1859.

SIR,

With reference to Extract Proceedings No. 7884 of the 15th Instant, requiring explanation calculated to determine the assistance rendered by Mr. Grant in the disposal of the business in the Audit Branch of the Central Office, I beg respectfully to state that about August 1856 I took charge of the entire Department of the Bill Branch, previous to which I was attending only to the Trunk Road Bills, and such other papers on Trunk Road subjects that were marked to me. Previous to August 1858, I never sought the assistance of Mr. Grant in disposing of any papers ; whenever I had any difficult points to overcome I invariably obtained the advice of Messrs. Hart and Home, I can confidently state that Mr. Grant has never exercised any control with regard to the disposal of business in the *Bill* Department while I was in charge of it, prior to August 1858. In conclusion, I beg with due deference to state that I am unable to give any information as to the nature or amount of assistance rendered by Mr. Grant to Mr. Home.

Letter from Mr. A. J. HOME ; to Colonel C. E. FABER, Chief Engineer, dated Bangalore,
1st March 1859.

SIR,

I beg respectfully to acknowledge the receipt of the Extract from the Proceedings of the Central Office, No. 7884, dated the 15th Instant, calling upon me to afford information as to the actual extent of assistance rendered by Mr. Grant in the disposal of the business of the Audit Department and the responsibility attaching itself to him for the supervision and control in every particular exercised by him, subsequent to the 16th October 1855.

2. I regret that my absence from duty, on sick leave will not enable me to allude to dates and documents, having reference to the information I am called upon to furnish, neither can

I, from the same cause, refer to the scope and intention of the orders alluded to by the Senior Uncovenanted Assistant in his letter to you of the 10th Instant, but I shall as far as I am able endeavour to give as correct a statement of the facts of the case as possible.

3. Regarding the first point I have to state that no actual assistance was rendered by Mr. Grant in the disposal of the business of the Audit Department so as to relieve it of any of its onerous duties. A short time after the commencement of the Central Office, the superintendence or control of its several Departments was placed under the two Uncovenanted Assistants. The Audit and Estimate Departments were given to the first, and the other Departments to the second Uncovenanted Assistant, and I am not aware that any vital change was subsequently made. Mr. Grant was all along looked upon as the head of the Audit Department, and all its members deported themselves towards him as such.

4. In your communication to the Government, referred to in the 2nd para. of Mr. Grant's letter, the duties of the first Uncovenanted Assistant are prescribed to be "to assist the Chief "Engineer in his correspondence, &c., Tabulate Returns and prepare Comparative Statements, "&c." I do not know that any change was made in these prescribed duties, but all the Correspondence of the Audit Department whether relating to Bills, Accounts or Returns, as well as the Correspondence relating to other matters sent to that Department were taken up and disposed of either by Mr. Hart or myself and sometimes by Mr. Johnson and Teroovengadum Moodelly. I beg permission here to observe, what you must have noticed yourself that the Correspondence in the Department was very heavy, especially after the introduction of the new system of Accounts, which although simple and easily understood, occasioned frequent references and instructions to Subordinate Officers, and were only brought into operative orders after much labor.

5. I must also state that the examination and tabulation of Returns and the preparation of the Comparative Statements for the Accountant General, &c., were duties performed by the Audit Department. The draft letters to the Government submitting the Annual Budgets and the Annual Progress Reports were however always written by him, while the docummonts themselves were prepared in the Department. In fact Mr Grant neither assisted in nor superintended the discharge of the duties of the Department. There might have been occasional instances of a deviation from the above course when he exercised his authority in some measure and perhaps even afforded personal assistance, but they were few and far between, his general bearing towards the Department has been uniformly, as I have stated it above.

6. But, and this brings me to the second point on which I am required to afford information, it did not appear to me that Mr. Grant abstained from active interference, by way of superintending or assisting, in consequence of having no authority over the Department or of having been absolved from all responsibility in connection therewith, for, as I said before, he did occasionally exercise his authority, and even on matters unconnected with Periodical Annual Reports, he often suggested or directed changes, advised on various matters when consulted, fined or threatened to fine Clerks, and gave or sanctioned leaves. On one occasion, I would state leave was granted to a Clerk in the Bill Branch even against my wishes and on another occasion, when I represented to him the continued absence of one of the Clerks in the same Branch, he was fined by him, these occurrences took place long after June 1856, and I submit whether such authoritative acts are indicative of Mr. Grant having possessed no control over the Audit Department or of having no responsibility in connection therewith, and further, if he really did not possess the power to control this Department, he would not have continued the compilation in it of the Periodical Annual Reports, over which only he says his responsibility extended, and as regards his remark that it was done on account of the weakness of the Estimate Department, yet it must be manifest if he possessed no authority or control over the Audit Department he could not have enforced work, appertaining to another Department being done in it, and yet no increase was I believe asked for the Estimate Department in the first application to Government drafted by Mr. Grant, while the greater portion of the increase asked was for the Audit Department, you will also remember, Sir, that references were often made by you direct to Mr. Grant on matters connected with the Audit Department, irrespective of the Annual Reports and your words contained in a private letter to him, "I shall be quite ready to intimate to the Government the high opinion I entertain of your "powers as an Auditor and Accountant," which are accepted and quoted in the 16th para. of his letter, obviously shew that you considered him to be the Head of the Audit and Account Departments of the Office. I might also mention that papers sent specially to Mr. Grant were often transferred to the Audit Department to be disposed of, thus exercising that species of authority which relieved him from all personal labour.

Para. 9 of Mr. Grant's letter.

7. Mr. Grant does not mention what particular Reports he alludes to in his letter under the designation "Periodical Annual Reports" to which he states his responsibility extends, I believe him, however to refer to the Annual Progress Reports and the Annual Budget Reports which are submitted to the Government, but the whole of the work regarding them is done in the Audit Department, not only in respect of their compilation, but all Circulars and Reminders to Subordinate Officers calling for their Returns, and all letters, Memo., &c. to them for information, explanation, &c., and all references from the Office records are prepared and obtained by the heads in the same Department, so that in respect of even these Reports Mr. Grant has afforded scarcely any assistance, beyond drafting the letter to Government submitting the same. At the time the Budget Reports were under preparation the principal hands in the Audit Department are employed on the work for 3 or 4 weeks without intermission from 7 and 8 o'clock in the mornings to 9 and 10 at nights, Sundays not excepted, but never on any occasion do I remember that Mr. Grant afforded any assistance to us in the discharge of this heavy work.

8. Mr. Grant at the conclusion of para. 9 of his letter states that I held the same view as himself with regard to the order of June 1856, viz., that he was absolved from all responsibility in connection with the Audit Department from the fact of my having removed myself and the Department to the room in which we are now located, but Mr. Grant is entirely mistaken because the removal he refers to was made for no other reason than to afford greater accommodation to the Clerks of the Audit Department and with Mr. Grant's permission which at first he was loath to give, but afterwards consented. The Bill Branch on this occasion was removed to the same room with all of us but in the beginning of the past year on Lieutenant O'Connell coming down, that part of the room (the most convenient for the purpose) where the Clerks of the Bill Branch were located was screened away for that Officer and the Clerks were sent to occupy the space provided for them in the Record Department. This removal therefore of the Bill Branch was really no act of mine, neither was it simultaneous with the general removal of the Audit Department. It was at first, I believe, contemplated to give Lieutenant O'Connell the room now occupied by Mr. Grant and I think by your orders and Mr. Grant to take the place which Lieutenant O'Connell occupied below, but as such arrangement did not suit him, Lieutenant O'Connell, it was not carried out, I must add that the Bill Branch was as much hid from Lieutenant O'Connell's sight, by its last removal as it was from that of Mr. Grant's. These facts do not therefore favor the inference intended to be drawn from the circumstance of the removals alluded to.

9. I beg to say a few words regarding the remark in Mr. Grant's letter about the praise given to Mr. Johnson and myself the circumstances of the case are simply these. In replying to an Extract Minutes of Consultation of the Madras Government in which an order of the Government of India was received, directing that Clerks of the different Offices where there were arrears, should be made to attend extra hours, it was reported that the Clerks of the Audit Department were directed so to attend to their duties, and when the Bills received up to 31st March 1857, were almost all audited, I reported the fact to you and ascribed the merit to Mr. Johnson. Upon these you were pleased in an Official Memo. to re-establish the usual hours of attendance. That Memo. was sent to me only because I brought the circumstance to your notice, but if it had been otherwise, had the fact been reported to you by Mr. Grant instead of myself, I am sure your Memo. would have been addressed to him and not to me.

10. Respecting the large amount and number of Bills which remained undisposed of at the close of the last Official year, I beg permission to make a few remarks. I trust Sir, you do not consider that it was occasioned by any remissness or negligence of duty, or that less work was performed in that than in any other previous year. On reference it will be found that more

work of all kinds and Bills to a large amount and much in excess of 1856-57 were disposed of in 1857-58. These and other facts were specially brought to the notice of Government and which need not be again repeated, but to what I would more particularly wish to draw attention here is the fact that Bills to a large amount on account of expenditure on Public Works incurred long before the organization of the present Office, were from time to time received, audited and disposed by the establishment of the Central Office, this, I would respectfully submit was not work properly appertaining to the new Office, and should have been met by an extra establishment in the same manner as the other arrears of the late Board of Revenue in the Department Public Works were brought up. For these Bills were in reality the arrears of the old Office. At first there was not much inconvenience felt by these Bills coming in but as those for the Current expenses also came pouring in, along with them they were felt to be a serious inconvenience.

11. How these Bills came to be afterwards disposed of within a few months, viz., between August and December last, is easily explained. A new expedient to meet the emergency was tried and it proved successful so far at least as to have enabled the Bill Branch, the establishment of which does not exceed Rupees 700 a month to dispose of Bills to the extent of 25 lacs of Rupees, which I think was about the usual monthly average passed up to the time I was in the Office. At this rate and by such expedients Bills for an amount much larger than will be sanctioned for expenditure in any one year may be disposed in one quarter of that time without impugning the integrity of such Audit, or advancing any thing against the new system as Mr. Grant avers " he is quite satisfied that the work has been correctly and perfectly done," I am at a loss to understand how his opinion in reference thereto has received confirmation, as he says it has from the mere fact of Bills continuing to be disposed with equal rapidity up to the present time. I have myself been employed under the Government for more than seven and twenty years, before I entered the Central Office, and during the whole of that period did duty (for 13 years as Manager) in a Department where the whole work was of a momentary nature, involving the interests of the State as well as of individuals, to a great extent and although sums between 30 and 40 lacs of Rupees were annually paid away never even to the extent of a single Rupee did the Government suffer during that long period. This was I would respectfully observe the result of a system intended more to ensure correctness than to make any extravagant display in the dispatch of business with rapidity and consequent risk of passing errors. No one I am sure accustomed to deal with Bills and Accounts, and to work with minds of the most ordinary capacity would recommend haste and rapidity in their disposal, and no Bills or Accounts than I am aware of require more care, attention and scrutiny in their disposal than those of the Public Works Department. It is much to be regretted however as Mr. Grant thinks the present system is unobjectionable, that it was not introduced at an earlier period with ample time at his disposal, but devoted to study and other un-Official pursuits, with much experience derived from his previous connection with the Department, and with abilities of a high order he might have introduced many reforms and improvements, which those less favorably circumstanced than himself, and burdened with the Current duties of the Department were unable to do to the fullest extent.

12. I beg in conclusion to remark that the Central Office is still in a state of transition and infancy with a large Establishment certainly, but with work as much as if not more than it can satisfactorily cope with. Many of the hands at the commencement of the Office were unaccustomed to Official duties especially in the Audit Department, and required training, while those from other Offices, and holding responsible posts had great difficulties to contend against, not only in making themselves acquainted with rules, regulations and forms, and all previous papers and correspondence for information and guidance in connection with their duties, but in also instructing those under them in the work they hand to perform. Matters which now require scarcely any reflection or trouble to settle or dispose, then appeared intricate and perplexing. In fact Sir, it is almost impossible for me now to state the difficulties, the trouble, and labour which Mr. Hart and myself have had to overcome, even for some time after the commencement of the Office. But there has been a gradual and marked improvement, changes and improvements have from time to time taken place, suggested either by experience or enforced by necessity, and such must continue to progress. If it has not been the fate of the oldest Establishments to be free from blemish; if after long years of experience with trained hands, changes have been found necessary in the mode of disposing work or improvements to be made. Some favorable consideration will I trust, be accorded to the shortcomings of an entirely new Department working in a great measure, but to meet the requirements of the moment. I have myself laboured to afford satisfaction in the discharge of my duties to the utmost of my abilities, and it will be a great consolation for me to know after my lengthened services to the Government, extending to a period of thirty-one years, and after having almost overcome all the troubles and difficulties attending the organization of a new and large Department, that I have not failed to secure your confidence and to merit your approbation.

No. 51. ORDER THEREON, No. 630; dated 18th March 1859.

Ordered to be referred to the Commissioners for the investigation of Public Establishments.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Letter from Mr. W. [illegible] 9

To

Colonel C. E. Faber

Chief Engineer

Sir

1 In obedience to the requisition in Extract from the Proceedings of the Chief Engineer dated the 15th Instant, No. 7804, I beg to submit the following explanation in reference to Mr. Grant's letter of the 10th idem.

2 I beg to state that when Mr. Grant came down to the lower apartments of the Office in October 1855, to take his seat where the Audit and Estimate Depart.ts are working, it was understood by all in these two Departments, that he was appointed to superintend them, and that the authority of both the 2nd Uncovenanted Assistant, and of the Head Auditor gave place to Mr. Grant's. Whether Mr. Tome had received instructions as to the extent of assistance Mr. Grant was to render to the Audit Depart.t, in the disposal of business, I am not aware.

3 Mr. Grant admits that he did not

interfere actively with the business of the Audit Departt., after the Office order of June 1856 but I believe that this was all along the case, from the period he assumed charge of the Departt. in Octr. 1855, as I am not aware of any particular assistance having been given in the disposal of Correspondence Bills or Accounts, appertaining to the Bill or Account Branches of the Audit Departt. though it must be acknowledged that his advice was frequently sought, and readily obtained as to the course in which particular papers should be disposed of.—

4 A few days after Mr Grant had taken his seat in the lower apartments, the 2nd Uncovenanted Asstt. informed Mr Home in writing that it was "your wish that Mr Grant should "regulate attendance, leave of absence &ca in the "Audit & Estimate Departments, and that the Books should go to him only." which was accordingly done.— This intimation was then believed to be the result of the circumstance noticed in paras 6 and 7 of Mr Grant's letter and it was understood, ever since, that he had the ruling voice in the grant or recommendation of leaves

of

of absence, fines, promotions &ca in the Audit Departt. and this power was conceded to, if not exercised by Mr Grant up to the date of Lieutt. Colonel Lawford's Office order, Vizt. 2d Augst/58 but why in certain instances he may not have exercised or may have overlooked Mr Home's exercise of it, I cannot explain.— Perhaps it is owing to the feeling he held of Mr Home's relative position, as explained in the conclusion of the 11th paragraph of his letter.

5 I am not aware that the Audit Departt. received any intimation either directly by an Office order, or by any personal direction to Mr Home the Head Auditor, of the removal of the above powers from Mr Grant, any time after the above circumstance, I don't certainly remember that Mr Grant ceased to exercise the above powers over the Audit & Estimate Departments, on his taking charge of the duties of the Southern Circle, and removing into Major Lawford's room in April 1856, on which he was employed until that Officer's return in Augst. of the same year, but I am aware that Mr Grant was in the habit of returning to his seat in the lower apartments daily, in the

afternoon, and it was doubtless believed that he did this in order to superintend the Audit and Estimate Departments.-

6 For my own part I always understood the Office order of June 1856 to have been issued in reference to the altered arrangement of the Office caused by Supg. Engineers being required to take their seats in the Central Office and to personally superintend the business of the three Circles. This order appears, as stated at the head of it, to have been issued to guide the Superintending Engineers in marking off all Papers received in their Circles to the respective Departments, in which they are to be finally disposed of. Those appertaining to the Audit Dept. were ordered to be marked off to Mr Anne, and those of the Estt. Depart.t to Mr Grant. I was not aware that Mr Anne's removal of himself and the Clerks of the Audit Depart.t to the room adjoining that which they previously occupied ~~was~~ because he held the same view, as Mr Grant of the intentions of the order as respects his powers over the Audit Department

7 It is true that Mr Grant took special interest in the disposal of periodical returns and reports which were received in the Audit Dept, not relating to Bills or Accounts Current submitted, but to Annual reports and Statements submitted from Districts for compilation of General reports for Government. but this interest did not extend to the Bill and Book Branches of the Department, perhaps for the reason stated by Mr Grant, already referred to. Whether it is that he did not choose, or did not consider himself empowered to exercise a Control over the business of the entire Audit Depart.t because of no Office order giving him the power to interfere actively with the duties performed by the Employees in it, until the 2 August/58 is not clear to me. But Mr Grant admits that he did not cease entirely to take interest in the Audit Department, & that he continued to afford Mr Anne whatever assistance or advice he sought at his hands, without interfering actively with the business of his Dept.t which remark I would understand to have reference not to the control of the duties

performed in the Departt. but to the regulation of leaves of absence promotions &ca. to Employees in it respecting which Mr Grant was generally addressed directly by you, and who attended to these duties in communication with Mr Hume.

8. With reference to the great amount of arrears which accumulated, and was worked out of the Bill Branch subsequent to Augt. 1st /58. I beg to state that in the explanatory letter addressed to you by Mr Johnson and myself on the 31st Decr last we have detailed the reason of the unprecedented accumulation of arrears, and the efforts which were made to work it out, by the employees in the Bill Branch, under Mr Johnson's Superintendence and by directions for the conduct of this duty given by Mr Grant who took the management of it from and after Augst 1st 1858.

9. I should explain that the Bill Branch for the most part was particularly under Mr Johnston's direction, as by mutual consent it was arranged, that I should superintend and be responsible for the duties performed in the Account or Book Branch and Mr Johnson the Bill Branch. Mr Hume superintended the work of both Departts. and took part in the disposal of important papers appertaining to both branches, and of such other Papers as were specially referred to the Audit Deptt. Mr Johnson received praise from yourself for the management of the Bill Branch during 1856/57 and in 1857/58 he turned out as much if not more work than in the previous year, and that with a less number of employees in it. But the great number and amount of the Bills received in the previous year were more than could be disposed of by the small number of employees on this duty in the Bill Branch, working as they did on the System then in force.

10. This System of working the Bill branch was adopted, because it was considered the best to secure an efficient audit, as well as to suit the altered arrangements of the office, whereby Supg. Engineers of the respective Circles received all Papers including Bills and signed all the disposals of the Bill and other Branches of the Audit Departt. as also Bills passed appertaining to their Circles. An Auditor with two Calculators were therefore set apart for each Circle, the former to check all Bills with Estimates, and prepare proceedings &ca., and the latter to examine only calculations and enter Bills in the Registers kept for each Distt. The Auditor of each Circle Bills being thus

available for any calls which Superintending Engineers may desire to make, as to the State of the Audit of the Bills of their respective Circles. This System was changed in August /58 to that of making each Employee in the Bill branch calculate examine and check a certain number or amount of Bills daily which he was required to pass and enter after his days work was performed in a Register kept for the purpose. This change of System besides other circumstances detailed in the report submitted on the 31st Decr last produced the result reported.

11 I beg to conclude this explanation with a Statement that it contains as much information as I am able to afford, with reference to the subject on which I have been called upon to report, Vizt. the Supervision and Control under which the Audit Deptt. was managed, and I would respectfully take leave to hope that it will be deemed satisfactory.

I beg leave to remain
Sir
Your Most Obedt &
humble Servant
(Sigd) W. A. Hart

Madras
23 Feby /59

17m

23d February 1859

To

Colonel C. E. Faber
Chief Engineer

Sir

With reference to Extract Proceedings No. 7884 of the 15th Instant requiring explanation calculated to determine the assistance rendered by Mr. Grant in the disposal of the business in the Audit branch of the Central Office. I beg respectfully to state that about August 1858 I took Charge of the entire Department of the Bill branch, previous to which I was attending only to the Trunk Road Bills, and such other papers on Trunk Road subjects that were marked to me. Previous to August 1858, I never sought the assistance of Mr. Grant in disposing of any papers; whenever I had any difficult points to overcome I invariably obtained the advice of Messrs. Hart and Home I can confidently state that Mr Grant has never exercised any control with regard to the disposal of business in the Bill Department while I was in Charge of it, prior to August 1858. In conclusion I beg with due deference to state that I am unable to give any information as to the nature or amount of assistance rendered by Mr Grant to Mr Home.—

I beg to remain
Sir
Your Obedient Servant
(Signed) T. W. Johnson

To
The Chief Engineer

Bangalore 1st March 1859

To
Colonel C. E. Faber
Chief Engineer D.P.W.

Sir

I beg respectfully to acknowledge the receipt of the Extract from the Proceedings of the Central Office No. 7884, dated the 15th Instant, calling upon me to afford information as to the actual extent of assistance rendered by Mr Grant in the disposal of the business of the Audit Department and the responsibility attaching itself to him for the supervision and control in every particular exercised by him subsequent to the 16th October 1855

2 I regret that my absence from duty, on sick leave will not enable me to allude to dates and documents, having reference to the information I am called upon to furnish, neither

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can I, from the same cause, refer to the scope and intention of the orders alluded to by the Senior Uncovenanted Assistant in his letter to you of the 10th Instant, but I shall as far as I am able, endeavour to give as correct a Statement of the facts of the case as possible

3 Regarding the first point I have to state that no actual assistance was rendered by Mr Grant in the disposal of the business of the Audit Department so as to relieve it of any of its onerous duties - A short time after the commencement of the Central Office, the superintendence or control of its several Departments was placed under the two Uncovenanted Assistants - The Audit and Estimate Departments were given to the first and the other Departments to the second Uncovenanted Assistant and I am not aware that any +

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vital change was subsequently made Mr Grant was all along looked upon as the head of the Audit Department, and all its members deported themselves towards him as such -

In your communication to the Government referred to in the 2nd para of Mr Grant's letter, the duties of the first Uncovd. Assistant are prescribed to be "to assist the Chief Engineer in his correspondence &c Tabulate Returns "and prepare comparative State-"ments &c" I do not know that any change was made in these prescribed duties, but all the correspondence of the Audit Department whether relating to Bills, Accounts or Returns as well as the correspondence relating to other matters sent to that Department were taken up and disposed of either by Mr Hart or myself and sometimes by Mr. Johnson and Teroovengadum Moodelly. I beg permission here to observe, what you must have noticed yourself that the correspondence in the Department was very heavy especially after the introduction of the new system of Accounts, which although simple and easily understood, occasioned frequent references and instructions to Subordinate Officers and were only brought into operative orders after much labor.

5 I must also state that the examination and tabulation of Returns and the preparation of the Comparative Statements for the Accountant General &c. were duties performed by the Audit Department. The draft letters to the Government submitting the Annual Budgets and the Annual Progress Reports were however always written by him, while the documents themselves were prepared in the Department. In fact Mr. Grant neither assisted in nor superintended the discharge of the duties of the Department There might have been occasional instances of a deviation from the above course when he exercised his authority in some measure and perhaps even afforded personal assistance, but they were few and far between, his general bearing towards the Department has been uniformly, as I have stated it above –

6 But this brings me to the second point on which I am required to afford information, it did not appear to me that Mr. Grant abstained from active interference, by way of superintending or assisting, in consequence of having no authority over the Department or of having been absolved from all responsibility in connection therewith, for, as I said, before he did occasionally exercise

his authority, and even on matters unconnected with Periodical Annual Reports, he often suggested or directed changes, advised on various matters when consulted, fined or threatened to fine clerks, and gave or sanctioned leaves. On one occasion, I would state leave was granted to a clerk in the Bill branch even against my wishes and on another occasion, when I represented to him the continued absence of one of the Clerks in the same branch, he was fined by him, these occurrences took place long after June 1856, and I submit whether such authoritative acts are indicative of Mr Grant having possessed no control over the Audit Department or of having no responsibility in connection therewith, and further, if he really did not possess the power to control this Department he would not have continued the compilation in it of the Periodical Annual Reports, over which only he says his responsibility extended, and as regards his

Para 9 of Mr. Grant's letter.

his remark that it was done on account of the weakness of the Estimate Department, yet it must be manifest if he possessed no authority or control over the Audit Department he could not have enforced work, appertaining to another Department being done in it, and yet no increase was I believe asked for the Estimate Deptt. in the first application to Govt. drafted by Mr Grant, while the greater portion of the increase asked was for the Audit Department.

You will also remember, Sir, that references were often made by you direct to Mr Grant on matters connected with the Audit Deptt. irrespective of the Annual Reports and your words contained in a private letter to him, "I shall be quite "ready to intimate to the Government "the high opinion I entertain of your "powers as an Auditor and Accountant", which are accepted and quoted in the 16th para of his letter, obviously shew that you considered him to be the head of the Audit and account Departments of the Office - I might also mention that papers sent specially to Mr Grant were often transferred to the Audit Department to be disposed of, thus exercising that species of authority which relieved him from all personal labour.

7 Mr Grant does not mention what particular Reports he alludes to in his letter under the designation "Periodical Annual Reports" to which he states his responsibility extends I believe him however to refer to the Annual Progress Reports and the Annual Budget Reports which are submitted to the Government, but the whole of the work regarding them is done in the Audit Department not only in respect of their compilation but all Circulars and reminders to Subordinate Officers calling for their Returns, and all letters Memo &c to them for

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information, explanation &c, and all references from the Office records are prepared and obtained by the heads in the same Department, so that in respect of even these Reports Mr Grant has afforded scarcely any assistance, beyond drafting the letter to Government submitting the same - At the time the Budget Reports were under preparation the principal hands in the Audit Department are employed on the work for 3 or 4 weeks without intermission from 7 and 8 O'clock in the mornings to 9 and 10 at nights, Sundays not excepted, but never on any occasion do I remember that Mr Grant afforded any assistance to us in the discharge of this heavy work -

8th Mr Grant at the conclusion of para 9 of his letter states that I held the same view as himself with regard to the order of June 1856 viz that he was absolved from all responsibility in connection with the

Audit Department, from the fact of my having removed myself and the Department to the room in which we are now located, but Mr. Grant is entirely mistaken because the removal he refers to was made for no other reason than to afford greater accommodation to the Clerks of the Audit Department and with Mr Grants permission which at first he was loath to give, but afterwards consented. The Bill branch on this occasion was removed to the same room with all of us but in the beginning of the past year on Lieutenant O'Connell coming down, that part of the room (the most convenient for the purpose) where the Clerks of the Bill branch were located was screened away for that Officer and the Clerks were sent to occupy the space provided for them in the Record Department. This removal therefore of the Bill branch was really no act of mine neither was it simultaneous with the general removal of the Audit Department. It was at first, I believe contemplated to give Lieutenant O'Connell the room now occupied by Mr. Grant and I think by your orders and Mr Grant to take the place which Lieutenant O'Connell occupied below; but as such arrangement did not suit him, Lieutenant O'Connell, it was not carried out. I must add that the Bill branch was as much hid from Lieutenant O'Connell's sight, by its last removal as it was from that of Mr Grant's. These facts do not therefore favor the inference intended to be drawn from the circumstance of the removals alluded to.

9 I beg to say a few words regarding the remark in Mr. Grants letter about the praise given to Mr. Johnston and myself the circumstances of the case are simply these. In replying to an Exmis of

Cons of the Madras Government in which an order of the Government of India was received directing that Clerks of the different Offices where there were arrears, should be made to attend extra hours, it was reported that the Clerks of the Audit Department were directed so to attend to their duties, and when the Bills received up to 31st March 1857, were almost all audited, I reported the fact to you and ascribed the merit to Mr Johnston. Upon these you were pleased in an Official Memo to reestablish the usual hours of attendence. That Memo was sent to me only because I brought the circumstance to your notice, but if it had been otherwise had the fact been reported to you by Mr Grant instead of myself, I am sure your Memo would have been addressed to him and not to me.

10 Respecting the large amount and number of Bills which remained undisposed at the close of the last Official year, I beg permission to make a few remarks. I trust Sir you do not consider that it was occasioned by any remissness or negligence of duty, or that less work was performed in that than in any other previous year. On reference it will be found that more work of all kinds & Bills to a large amount and much in excess of 1856-57 were disposed of in 1857-58. These and other facts were specially brought to the notice of Govt. and which need not be again repeated but to what I would more particularly wish to draw attention here is the fact that Bills to a large amount on account of expenditure on Public Works incurred long before the organization of the present Office, were from time to time received, audited and disposed by the Establishment of the Central Office this, I would respectfully submit was not work properly appertaining to the new Office, and should have been met by an extra

Establishment in the same manner as the other arrears of the late Board of Revenue in the D.P.W. were brought up. For these Bills were in reality the arrears of the old Office. At first there was not much inconvenience felt by these Bills coming in but as those for the Current expenses also came pouring in, along with them they were felt to be a serious inconvenience.

" How these bills came to be afterwards disposed of within a few months viz between August and December last, is easily explained. A new expedient to meet the emergency was tried and it proved successful so far at least as to have enabled the Bill branch, the Establishment of which does not exceed Rs 700 a month to dispose of Bills to the extent of 25 Lacs of Rs which I think was about the usual monthly average passed up to the time I was in the Office. At this rate and by such expedients Bills for an amount much larger than will be sanctioned for expenditure in any one year may be disposed in one quarter of that time without impugning the integrity of such audit, or advancing any thing against the new system. As Mr Grant avers "he is quite satisfied that the work has been correctly and perfectly done". I am at a loss to understand how his opinion in reference thereto has received confirmation, as he says it has, from the mere fact of Bills continuing to be disposed with equal rapidity up to the present time. I have myself been employed under the Government for more than seven and twenty years before I entered the Central Office, and during the whole of that period did duty (for 13 years as Manager) in a Department where the whole work was of a monetary nature involving the interests of the State as well as of individuals, to a great extent.

extent and although sums between 30 and 40 lacs of Rs were annually paid away never even to the extent of a single rupee did the Government suffer during that long period. This was I would respectfully observe the result of a system intended more to ensure correctness than to make any extravagant display in the dispatch of business with rapidity and consequent risk of passing errors. No one I am sure accustomed to deal with Bills and accounts, and to work with minds of the most ordinary capacity would recommend haste and rapidity in their disposal and no Bills or accounts than I am aware of require more care, attention & scrutiny in their disposal than those of the Public Works Department. It is much to be regretted however as Mr Grant thinks the present system is unobjectionable, that it was not introduced at an earlier period with ample time at his disposal, but devoted to study and

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other un-Official pursuits, with much experience derived from his previous connection with the Department, and with abilities of a high order he might have introduced many reforms and improvements, which those less favorably circumstanced than himself, and burdened with the Current duties of the Department were unable to do to the fullest extent —

12. I beg in conclusion to remark that the Central Office is still in a state of transition and infancy with a large Establishment certainly, but with work as much as, if not more than it can satisfactorily cope with. Many of the hands at the commencement of the Office were unaccustomed to Official duties especially in the Audit Department, and required training while those from other Offices, and holding responsible posts had great difficulties to contend against not only in making themselves acquainted with rules —

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regulations and forms, and all previous papers and correspondence for information and guidance in connection with their duties but in also instructing those under them in the work they had to perform. Matters which now require scarcely any reflection or trouble to settle or dispose, then appeared intricate and perplexing. In fact Sir it is almost impossible for me now to state the difficulties, the trouble, and labour which Mr Hart and myself have had to overcome even for some time after the commencement of the Office. But there has been a gradual and marked improvement, changes and improvements have from time to time taken place, suggested either by experience or enforced by necessity and such must continue to progress. It has not been the fate of the oldest Establishments to be free from blemish; if after long years of experience with trained hands, changes have been found necessary in the mode of disposing work or improvements to be made. Some favorable consideration will I trust be accorded to the shortcomings of an entirely new Department working in a great measure, but to meet the requirements of the moment. I have myself laboured to afford satisfaction in the discharge of my duties to the utmost of my abilities, and it will be a great consolation for me to know after my lengthened services to the Government, extending to a period of thirty one years and after having almost overcome all the troubles and difficulties attending the organization of a new and large Department, that I have not failed to secure your confidence and to merit your approbation.

I beg to remain &c.

(Signed) A. J. Home.

(True Copies)

Colonel

Chief Engineer.

1859. Dep th
No 1
Enclosure in a Letter
From
The Chief Engr.
To
The Secretary to Govt
P.W.
Dated 8 } March 1859
Received }
No 7745/59. No 8416

Copies of letters from Messrs Horne & Wait and Johnson on the subject of the assistance received by the Senior Uncovd Asst in the disposal of the business of the Audit Branch of the Central Office subsequent to the 16th Octr 1858.

No 8416.

Central Office of P.W.
Fort St George
8th March 1859

From
The Chief Engineer
To
The Secretary to Government
Public Works Department

Sir

Public

Enclos
Copies of letters

In continuation of my letter No 7795, dated 11 Ultimo, I have now the honor to forward copies of letters received from Messrs Horne & Wait, Head and Deputy Auditors & from Mr Johnson, Head of the Bill Branch of the Audit & Account Department of the Central Office, being such further explanations as they desire to offer in view to determining the actual extent of assistance rendered by Mr W. Grant, the Senior Uncovenanted Assistant in the disposal of the business of the Account & Audit Department of the Office, as well as the responsibility attaching itself to that gentleman for the supervision and control in every particular exercised by him subsequent to the 16th October 1858.

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2. I have the honor further to report for the information and approval of Government that in order to save time & trouble, I have pursued the course previously adopted with the letter of Lt. Col. Lawford on this subject at that Officer's request, & have furnished copies of these communications to the President of the Commission for investigating Public Establishments in order that that body may have Messrs Horne, Hart & Johnson's statements before it during its present deliberations on Mr. Grant's explanatory paper of rejoinder to my own despatch with enclosures of 31st December 1858.

I have the honor to be
Sir,
Your most obedient Servant
Wm. E. Faber Col.
Chief Engineer

Central Office of P.W.
Fort St. George
8th March 1859.

Cy to Comr 8th March /59 # 442

P. Works 1859
D to Govt 22d March
No 547.

From
Chief Engineer
To
Secretary to Government
P.W.D.

Dated 8th } March 1859.
Recd 8 }

No 8416

With 1 Enclo:
No 630 = 18th March 1859.

Forwards copies of letters from Messrs Horne, Mark & Johnson on the subject of the assistance received from the Lower Estt in the disposal of the business of the Audit branch of the Central Office subsequent to the 16th Octr 1855

With an order

No 50 & 51.

No. 630.

Ordered to be referred to the Commission for the investigation of Public Establishments.

Fort St. George }
18th March /59 }

Copy to the Comrs for the investigation of Pub. Estts.

Disp. 18th