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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 1311 (W)	Press ~~Mis.~~
Dated 17-4-	1877.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
17th April 1877. No. 1,311.*

No. 398. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, Buildings and Roads Branch, dated Fort St. George, 6th April 1877, No. 4 B:—

I HAVE the honor to acknowledge the receipt on the 23rd March of the orders of Government, dated 15th idem, containing the Proceedings of a meeting of the Harbour Committee held on the 21st February 1877, and with reference to paragraph 3 of those Proceedings to lay before Government the following remarks.

2. I will premise these remarks by stating that, in accordance with my general instructions, the accounts of the Harbour Works have been generally rendered in the same way as that of any other Public Works Division, except that wherever experience showed that the prescribed system of accounts could be modified with advantage to the works, such modifications, after personal discussion between the Superintendent and myself, were carried out by me, without reference to higher authority.

3. Coming down to the particular point referred to in the Proceedings of the Harbour Committee, *i.e.*, the submission of periodic returns of tools and plant, the facts are as follow:—

On the 14th November last, I applied to the Superintendent for the balance return of tools and plant due for the half-year ending March 31st, 1876. The Superintendent forwarded it to me on the 16th November, apologising for the delay that had occurred, and remarking that the return for the half-year ending September 30th, 1876, would be sent in very shortly.

In this letter nothing whatever was said as to any inconvenience being caused by the submission of half-yearly statements, nor was any wish expressed that the rules of the department might be relaxed.

4. Subsequently the return submitted for the half-year ending 31st March 1876 had to be returned, owing to its being incorrectly compiled, and on the 17th February, when pointing out the errors that had been made in this return, in reply to the Superintendent's proposal to supply me with another return for the 30th September 1876, I asked him to furnish me with a correct return for the 31st March 1877, or one year after the date of the first return submitted.

5. The Superintendent of the Harbour Works replied to this letter on the 20th February, and on this particular point he remarked as follows:—

Paragraph 3.—"I gather from your letter that every six months it will be necessary to count up every article in the way of tools and plant at Royapooram, Ambathoor, Chinnamapett or on the South Indian Railway Extension. This will necessarily take considerable time as the articles are numerous and scattered, I would therefore ask if it would not be sufficient to take stock once a year (as on large engineering works at home) instead of twice."

6. This was the first time it was even suggested to me that the submission of a half-yearly return of the tools and plant on the Harbour Works would be attended with any inconvenience.

The Superintendent's letter reached my office late on the 21st February, the meeting of the Harbour Works at which this subject was discussed was held on the same date. At the date therefore at which I am represented to the Committee as

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demanding 'biennial returns' or returns once every two years;—although I yet fail to see what the inconvenience of such a demand could possibly be to an officer who was himself prepared to render them annually, or twice, as often as demanded,—as a matter of fact, I had then been given no opportunity of expressing any opinion at all on the subject of the returns, much less of demanding them, either biennially, annually, or half-yearly.

7. I replied to the Superintendent's suggestion on the 3rd March in the following terms:—

Paragraph 4.—"2nd.—As regards stock-taking. My own opinion is that it is far better to take stock of a few articles from time to time as may be convenient, and not to take stock of the whole at once. All that is necessary is to proceed so that the whole of the stock of tools and plant on the works may be counted over once or twice during the year. If this is done and all discrepancies inquired into and adjusted as discovered, you will be enabled to submit a return of the accuracy of which you have taken reasonable precautions to assure yourself.

"More than this does not seem to be required."

8. To this letter I have as yet received no reply, so the matter may still be considered as under discussion, and it is to me a source of regret that the Superintendent did not on this occasion adopt the same course with regard to the returns of tools and plant as had been followed with regard to other matters of account on all previous occasions with the happiest results.

9. I regret further to learn from these Proceedings the delay and trouble that has been spent on these returns, and I can only hope that the results, which I now await with much expectation, may be commensurate with the time and trouble expended on them. At present, as Government will have gathered from my remarks, the single return of tools and plant I have as yet received from the Harbour Works Division was the incorrect return for the 31st March 1876 before referred to, a return apparently compiled some months before Mr. Thorowgood took charge of the works.

This had to be returned, and the Madras Harbour now remains as the 'exceptional work' in the Madras Presidency, of which this office possesses no knowledge whatever regarding the tools and plant in charge of the Executive Officers.

No. 399.

ORDER THEREON, 17th April 1877, No. 1,311.

CIVIL WORKS, No. 39.

Communicated to the Superintendent,
Madras Harbour Works, and the Harbour
Committee.

(True Extract.)

Colonel R. L.

Secretary to Government, P.W.D.

To the Superintendent, Madras Harbour Works.

" Harbour Committee.

Exd. S. T. Austin.

Spare Copies

FROM L. CONWAY-GORDON.

EXAMINER, P.W. ACCOUNTS.

TO THE JOINT SECRETARY TO GOVERNMENT.

PUBLIC WORKS DEPARTMENT.

BUILDINGS AND ROADS BRANCH.

NO. 4. B.

FORT ST. GEORGE. 6TH. APRIL. 1877.

SIR,

I HAVE THE HONOR TO ACKNOWLEDGE THE RECEIPT ON THE 23RD. MARCH OF THE ORDERS OF GOVERNMENT DATED 15TH. IDEM CONTAINING THE PROCEEDINGS OF A MEETING OF THE HARBOR COMMITTEE HELD ON THE 21ST. FEBRUARY 1877. AND WITH REFERENCE TO PARA 3 OF THOSE PROCEEDINGS, TO LAY BEFORE GOVERNMENT THE FOLLOWING REMARKS.

2. I WILL PREMISE THESE REMARKS BY STATING THAT IN ACCORDANCE WITH MY GENERAL INSTRUCTIONS, THE ACCOUNTS OF THE HARBOR WORKS HAVE BEEN GENERALLY RENDERED IN THE SAME WAY AS THAT OF ANY OTHER PUBLIC WORKS DIVISION, EXCEPT THAT WHEREVER EXPERIENCE SHOWED THAT THE PRESCRIBED SYSTEM OF ACCOUNTS COULD BE MODIFIED WITH ADVANTAGE TO THE WORKS, SUCH MODIFICATIONS, AFTER PERSONAL DISCUSSION BETWEEN THE SUPERINTENDENT AND MYSELF WERE CARRIED OUT BY ME WITHOUT REFERENCE TO HIGHER AUTHORITY.

3. COMING DOWN TO THE PARTICULAR POINT REFERRED TO IN THE PROCEEDINGS OF THE HARBOR COMMITTEE, I.E. THE SUBMISSION OF PERIODIC RETURNS OF TOOLS AND PLANT, THE FACTS ARE AS FOLLOWS:-

ON THE 14TH. NOVEMBER LAST, I APPLIED TO THE SUPERINTENDENT FOR THE BALANCE RETURN OF TOOLS AND PLANT DUE FOR THE HALF YEAR ENDING MARCH 31ST. 1876. THE SUPERINTENDENT FORWARDED IT TO ME ON THE 16TH. NOVEMBER APOLOGISING FOR THE DELAY THAT HAD OCCURRED, AND REMARKING THAT THE RETURN FOR THE HALF YEAR ENDING SEPTEMBER 30TH. 1876 WOULD BE SENT IN VERY SHORTLY.

IN THIS LETTER, NOTHING WHATEVER WAS SAID AS TO ANY INCONVENIENCE BEING CAUSED BY THE SUBMISSION OF HALF YEARLY STATEMENTS, NOR WAS ANY WISH EXPRESSED THAT THE RULES OF THE DEPARTMENT MIGHT BE RELAXED.

4. SUBSEQUENTLY THE RETURN SUBMITTED FOR THE HALF YEAR ENDING 31ST. MARCH 1876 HAD TO BE RETURNED OWING TO ITS BEING INCORRECTLY COMPILED, AND ON THE 17TH. FEBRUARY, WHEN POINTING OUT THE ERRORS THAT HAD BEEN MADE IN THIS RETURN, IN REPLY TO THE SUPERINTENDENT'S PROPOSAL TO SUPPLY ME WITH ANOTHER RETURN FOR THE 30TH. SEPTEMBER 1876. I ASKED HIM TO FURNISH ME WITH A CORRECT RETURN FOR THE 31ST. MARCH 1877, OR ONE YEAR AFTER THE DATE OF THE FIRST RETURN SUBMITTED.

5. THE SUPERINTENDENT OF THE HARBOR WORKS REPLIED TO THIS LETTER ON THE 20TH. FEBRUARY, AND ON THIS PARTICULAR POINT HE REMARKED AS FOLLOWS:-

PARA 3. 'I GATHER FROM YOUR LETTER THAT EVERY SIX MONTHS IT WILL BE NECESSARY TO COUNT UP EVERY ARTICLE IN THE WAY OF TOOLS AND PLANT AT ROYAPOORAM

ROYAPOORAM, AMBATHOOR, CHINNAMAPETT OR ON THE SOUTH INDIAN RAILWAY EXTENSION. THIS WILL NECESSARILY TAKE CONSIDERABLE TIME AS THE ARTICLES ARE NUMEROUS AND SCATTERED, I WOULD THEREFORE ASK IF IT WOULD NOT BE SUFFICIENT TO TAKE STOCK ONCE A YEAR ^{AS} ON LARGE ENGINEERING WORKS AT HOME ^{INSTEAD OF} TWICE.'

6. THIS WAS THE FIRST TIME IT WAS EVEN SUGGESTED TO ME THAT THE SUBMISSION OF A HALF YEARLY RETURN OF THE TOOLS AND PLANT ON THE HARBOR WORKS WOULD BE ATTENDED WITH ANY INCONVENIENCE.

THE SUPERINTENDENT'S LETTER REACHED MY OFFICE LATE ON THE 21ST. FEBRUARY. THE MEETING OF THE HARBOR WORKS AT WHICH THIS SUBJECT WAS DISCUSSED WAS HELD ON THE SAME DATE. AT THE DATE THEREFORE, AT WHICH I AM REPRESENTED TO THE COMMITTEE AS DEMANDING 'BIENNIAL RETURNS' OR RETURNS ONCE EVERY TWO YEARS;- ALTHO' I YET FAIL TO SEE WHAT THE INCONVENIENCE OF SUCH A DEMAND COULD POSSIBLY BE TO AN OFFICER WHO WAS HIMSELF PREPARED TO RENDER THEM ANNUALLY, OR TWICE AS OFTEN AS DEMANDED, - AS A MATTER OF FACT, I HAD THEN BEEN GIVEN NO OPPORTUNITY OF EXPRESSING ANY OPINION AT ALL ON THE SUBJECT OF THE RETURNS; MUCH LESS OF DEMANDING THEM, EITHER BIENNIALY, ANNUALLY, OR HALF-YEARLY.

7. I REPLIED TO THE SUPERINTENDENT'S SUGGESTION ON THE 3RD. MARCH IN THE FOLLOWING TERMS.

PARA 4. '2ND. AS REGARDS STOCK-TAKING. MY OWN OPINION IS THAT IT IS FAR BETTER TO TAKE STOCK OF A FEW ARTICLES FROM TIME TO TIME AS MAY BE CONVENIENT, AND NOT TO TAKE STOCK OF THE WHOLE AT ONCE. ALL THAT IS NECESSARY IS TO PROCEED SO THAT THE WHOLE OF THE STOCK OF TOOLS AND PLANT ON THE WORKS MAY BE COUNTED OVER ONCE OR TWICE DURING THE YEAR. IF THIS IS DONE AND ALL DISCREPANCIES INQUIRED INTO AND ADJUSTED AS DISCOVERED, YOU WILL BE ENABLED TO SUBMIT A RETURN

RETURN, OF THE ACCURACY OF WHICH YOU HAVE TAKEN
REASONABLE PRECAUTIONS TO ASSURE YOURSELF.-
'MORE THAN THIS DOES NOT SEEM TO BE REQUIRED.'

8. TO THIS LETTER I HAVE AS YET RECEIVED NO REPLY, SO THE
MATTER MAY STILL BE CONSIDERED AS UNDER DISCUSSION, AND IT IS
TO ME A SOURCE OF REGRET THAT THE SUPERINTENDENT DID NOT ON
THIS OCCASION ADOPT THE SAME COURSE WITH REGARD TO THE RETURNS
OF TOOLS AND PLANT AS HAD BEEN FOLLOWED WITH REGARD TO OTHER
MATTERS OF ACCOUNT ON ALL PREVIOUS OCCASIONS WITH THE HAPPIEST
RESULTS.

9. I REGRET FURTHER TO LEARN FROM THESE PROCEEDINGS THE
DELAY AND TROUBLE THAT HAS BEEN SPENT ON THESE RETURNS, AND I
CAN ONLY HOPE THAT THE RESULTS, WHICH I NOW AWAIT WITH MUCH EX-
PECTATION, MAY BE COMMENSURATE WITH THE TIME AND TROUBLE EXPEND-
ED ON THEM. AT PRESENT, AS GOVERNMENT WILL HAVE GATHERED FROM
MY REMARKS, THE SINGLE RETURN OF TOOLS AND PLANT I HAVE AS YET
RECEIVED FROM THE HARBOR WORKS DIVISION WAS THE INCORRECT RE-
TURN FOR THE 31ST. MARCH 1876 BEFORE REFERRED TO, A RETURN AP-
ARENTLY COMPILED SOME MONTHS BEFORE MR. THORNGOOD TOOK CHARGE
OF THE WORKS.

THIS HAD TO BE RETURNED, AND THE MADRAS HARBOR NOW REMAINS
AS THE 'EXCEPTIONAL WORK' IN THE MADRAS PRESIDENCY, OF WHICH
THIS OFFICE POSSESSES NO KNOWLEDGE WHATEVER REGARDING THE TOOLS
AND PLANT IN CHARGE OF THE EXECUTIVE OFFICERS.

I HAVE THE HONOR TO BE
SIR,
YOUR MOST OBEY. SERV'T;

Stonway-Jordan

GO No 885-15-3-77

SAFR 77
No 3679

FROM THE EXAMINER,

P.W. ACCOUNTS.

TO THE JOINT SECY. TO GOVT.

BUILDGS. & ROADS BRANCH

NO. 4. B.

DATED. 6TH. APRIL. 1877.

RECD.

OFFER. CERTAIN OBSERVATIONS
RELATIVE TO THE SUGGESTION MADE
BY THE SUPDT. HARBOR WORKS OF
SUBMITTING ANNUALLY THE BALANCE
RETURN OF TOOLS AND PLANT.

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Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

UNDER date the

Read the following:-

From the Examiner. P.W. Accts (M.E. No 4. B of 6 April 77)

LA

Communicated to
the Superintendent Madras
Harbour Works, and
Harbour Committee.

20/4/77

Supt. M.H. Works. ✓
Harbour Committee ✓

20/4-77

X

103879
Obt. of 1877 Madras
PUBLIC WORKS.

To The Supt: M. H. Works.

Dated 17/4/77
Issued 18/4/77

Recd. Encl.

G. O., 17 April 1877, No. 1311

Nos. 398-399

Returns of Cots and
Plant, Madras Harbour.
The Remarks of the Govt.
Officer regarding sub-
mission of —, caused to
the Supt M H Works and
the Harbour Committee

Contd. in No. 1311