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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P. W.

DEPARTMENT

G.O. No.	1218 - W	Press.
B.P. No.		Mis.
Dated	24. 4. 1879	~~197~~ .

Not to be folded or roughly handled

24

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1

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

24th April 1879; No. 1,218 W.

Buildings and Roads.
Civil Works.

Read the following paper :—

No. 197-A. From F. N. THOROWGOOD, Esq., Superintendent, Madras Harbour Works, to the Acting Secretary to Government, Public Works Department, Buildings and Roads (through the Examiner, Public Works Accounts), dated Madras, 24th March 1879, No. 78 W.

I HAVE the honor to state that, in compliance with paragraph number 10 of G.O., No. 608 W. of the 27th February, I have conferred with the Examiner, Public Works Accounts, on the subject of a re-arrangement of the estimate and statement of expenditure on these works.

2. There are three items in which Mr. Parkes' proposed arrangement is not agreed to by Major Conway-Gordon. Referring to Appendix No. 4, accompanying the Government Order above mentioned, these items are —

First,—Railways, No. 3 in Appendix.
Second,—Block ground, „ 5 do.
Third,—Floating plant, „ 11 (second item) Rs. 41,004.

3. All these sub-heads come under the general title of "Preliminary Works," and it is Mr. Parkes' wish that this head should be closed finally, any future expenditure on what was formerly classed as a "Preliminary Work" being, in his opinion, fairly chargeable now either to some branch of Construction, to Contingencies, or to Establishment.

4. In October 1877 I submitted to Government with letter, No. 57 W., of 30th October, a statement of expenditure on "Preliminary Works" up to 30th September 1877, in which I estimated that no further sums would be charged to "Railways." Subsequent additions to the lines, however, brought additional charges, but Mr. Parkes explained clearly to me that these additional charges might be fairly put down to heads of "Construction." With this object (Item 3, Appendix No. 4, above referred to) he has transferred from Railways Rupees 1,171 to blocksetting, and Rupees 2,342 to rubble base, thereby reducing the cost of "Railways" by Rupees 3,513, and closing this sub-head of account in "Preliminaries."

5. To this the Examiner objects, and his objection is on these grounds: If a certain amount were expended on "Railways" up to 30th September 1877, what valid reason is there for suddenly changing the debit of cost from "Railways" to other heads, while the nature of the work remains precisely as it was before this change was made? My reply to this objection is that Mr. Parkes considers future expenditure on Railways will reduce the rates of construction of piers, and that consequently the cost may be quite fairly divided over the permanent work.

6. With this same object of stopping charges to "Preliminary Works" the south pier block ground is classed amongst "Contingencies" by Mr. Parkes. The Government Order above mentioned disapproves of this, and so does the Examiner of Accounts. I therefore have no alternative in this case but to withdraw the charge from "Contingencies" and place it under "Block grounds."

7. I now come to the third item of which the re-arrangement is objected to by the Examiner, viz., "Floating Plant" (No. II in Appendix No. 4). Mr. Parkes has taken the amount of wages paid to the crews of the hopper barges before they came into work and added it to the cost of "Floating Plant," whereas it had previously been charged to the two rubble bases. It will be remembered that this alteration was proposed in G.O., No. 1,089 W., of 17th October 1877, but on my explaining that the hopper barges were only available for that one work of tipping rubble base the original arrangement of charges was adhered to.

8. The Examiner is unable to agree to Mr. Parkes' alterations on this head, and is most clearly of opinion that the Rupees 41,004 expended on maintaining the hopper barges before they were used should be charged against "Rubble base," that being the particular work on account of which they were maintained.

9. On general principles Major Conway-Gordon strongly objects to the final closing of all the heads that come under "Plant and Preliminaries," and he states most clearly and decidedly that to close the head of "Tools and Plant" is quite at variance with the Public Works system of accounts. On the other hand Mr. Parkes expressed wish to me that all future expenditure should be charged to the permanent work, and that "Plant and Preliminaries" should be distinctly and finally closed.

10. To keep two sets of accounts would involve an increased staff and great complications, but unless two accounts are kept I feel that it will be difficult to satisfy both authorities. I therefore respectfully ask for instructions as to whether I should adopt Mr. Parkes' broad principle of closing expenditure on "Preliminaries," or whether I should strictly adhere to the system approved by the Examiner, Public Works Accounts.

No. 197-B.

ORDER THEREON, 24th April 1879, No. 1,218 W.

THE Examiner, Public Works Accounts, considers that the three transfers mentioned in the second paragraph of the Superintendent's letter are most objectionable from an account point of view.

2. The Government entirely concur in this opinion. It is essential that the rules and principles by which the Account Department is guided should be adhered to in the case of the Harbour Works as in that of any other public work.

3. The Superintendent will adhere strictly to the system approved by the Examiner, Public Works Accounts.

(True Extract.)

Major, R.E.,
Ag. Under Secy. to Govt., P.W.D.

To the Superintendent, Madras Harbour Works.
" Examiner of Public Works Accounts.

Exd. C. Howarth.
Spare Copies

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BUILDINGS AND ROADS.
CIVIL WORKS.

Gobt. of (1879) Madras.
PUBLIC WORKS.

To
THE SUPERINTENDENT,
MADRAS HARBOUR WORKS,
&c., &c., &c.

Dated April 24th.

Issued

Recd.

Encl.

G. O., 24th April 1879, No. 1,218 W.

APRIL

Nos. 197-A-197-B.

Madras Harbour Works.—The Superintendent to adhere strictly to the system approved by the Examiner, Public Works Accounts, relative to the arrangement of the heads of account of the —.

NO. 1.

DATED 5TH. APRIL 1879.

Supd. 9. 1. 1879

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MEMORANDUM BY THE EXAMINER,

PUBLIC WORKS ACCOUNTS.

TO W.

I HAVE SETTLED WITH THE SUPERINTENDENT MADRAS HARBOR WORKS ALL THE PROPOSED TRANSFERS EXCEPTING THOSE REFERRED TO IN PARA 2 OF THIS LETTER. TO THESE I ALTOGETHER OBJECT ON THE GROUNDS ALREADY GIVEN IN MY NOTE OF THE 15TH. FEBRUARY.

2. IN PRINCIPLE, MY OBJECTIONS WOULD TAKE THE FOLLOWING FORM :—
ACCOUNTS ARE MERELY FINANCIAL STATISTICS, AND STATISTICS IMPLY A CERTAIN CLASSIFICATION OF THE FACTS REGARDING WHICH THE STATISTICS ARE REQUIRED.

3. MR. PARKES' PROPOSED THREE TRANSFERS PRACTICALLY AMOUNT TO AN ABANDONMENT OF CLASSIFICATION ALTOGETHER; HE WOULD ADD UP 3 SPADES AND 2 LUMPS OF CHALK, AND REST CONTENT WITH THE NUMERAL 5 HE THUS ARRIVED AT. WHAT THE NUMERAL WOULD EXPRESS MR. PARKES DOES NOT PAUSE TO

INFORM GOVERNMENT. I CANNOT SAY
MYSELF, FOR PRACTICALLY SUCH AN
ABSTRACT FIGURE WOULD EXPRESS
NOTHING IN PARTICULAR.

4. FOR EXAMPLE, I WILL CON-
SIDER MR. PARKES' FIRST PROPOSAL
TO TRANSFER FROM 'RAILWAYS' RS. 1171
TO 'BLOCKSETTING' AND RS. 2342 TO
'RUBBLE-BASE'. AT PRESENT ALL
EXPENDITURE ON RAILWAYS HAS BEEN
CHARGED TO THE HEAD 'RAILWAYS'
AND THE ACCOUNTS ARE INTELLIGIBLE.

THE DETAILS UNDER THIS HEAD
ANALYSED NOW SHW :-
MATERIALS

X. RAILS AT X	RS. X"
Y. FISH PLATES	
AT Y	RS. Y"
Z. SLEEPERS AT Z	RS. Z"

AND SO ON.

LABOR AND PETTY CONTIN-
GENCIES....

RS. W"

(AND SO ON)

TOTAL

RS. 47,122.

THE BOOKS THUS SHW WHAT
RAILS AND OTHER MATERIALS SHOULD
BE FORTHCOMING AT THE CONCLUSION
OF THE WORKS, THEIR ORIGINAL VALUE
ETC, AND IN FACT EVERY DETAIL

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CONCERNING THE EXPENDITURE ON RAIL-
WAYS UNDER THE HEAD SO NAMED.

5. WERE MR. PARKES' PROPOSALS
CARRIED OUT, AND WERE A CERTAIN
AMOUNT OF MATERIALS AND LABOR TRANS-
FERRED TO THE HEADS 'BLOCK-SETTING'
AND 'RUBBLE-BASE', IT WOULD, WITH-
OUT METAPHOR, SO FAR AS THE AC-
COUNTS ARE CONCERNED, BE ACTUALLY
THROWING THE RAILS, SLEEPERS, ETC.
INTO THE SEA, WHERE THEY WOULD BE
NO MORE HEARD OF. THE TOTAL UNDER
THE HEAD 'RAILWAYS' HENCEFORWARD
WOULD NOT SHW ALL THE EXPENDITURE
ACTUALLY INCURRED UNDER THAT HEAD.

6. IMAGINE THE CONFUSION AT A
BANK, IF THE BALANCE SHOWN UNDER
THE LEDGER FOLIO 'MESSRS. SMITH & CO'
DID NOT SHW THE ACTUAL STATE OF THE
FIRM'S ACCOUNT WITH THE BANK. SUP-
POSE ONE HAD TO ARRIVE AT THE
ACTUAL BALANCE OF 'MESSRS. SMITH &
CO' BY TAKING OUT AN ITEM OF TWO
UNDER 'MR. J. A. ROBINSON', AND TWO OR
THREE DEBITS, SAY, UNDER 'JAMES BROWN
& SONS' THE PROPER INCIDENCE OF ALL
THESE SCATTERED ITEMS ENTIRELY DE-
PENDS ON THE MEMORY OF THE AC-

COUNTANTS CONCERNED. WHAT WOULD
BE THE STATE OF THAT BANK'S AC-
COUNTS IN A MONTH? THIS HOWEVER
IS NOTHING MORE THAN WHAT MR. PARKES
WISHES TO HAVE DONE WITH THE HARBOR
WORKS ACCOUNTS.

7. I HAVE BEEN INDUCED TO RE-
MARK ON THE PROPOSAL AT LENGTH
BECAUSE I HOLD THAT THE ACCOUNTS
DEPARTMENT SHOULD COMPLY IN ALL
POSSIBLE CASES WITH THE REASON-
ABLE REQUIREMENTS OF THE EXECUTIVE
AND I WISH TO SHew THAT MY REFUSAL
TO CARRY OUT THE PROPOSAL IS BASED
ON VALID GROUNDS.

8. THE REASON STATED FOR THE
PROPOSED TRANSFER, 'MR. PARKES
'CONSIDERS FUTURE EXPENDITURE ON
'RAILWAYS WILL REDUCE THE RATES
'OF CONSTRUCTION OF PIERS AND THAT
SEE PARA 5 OF SUPPT'S } CONSEQUENT-
LETTER } LY THE
'COST MAY BE QUITE FAIRLY DIVIDED
'OVER THE PERMANENT WORK' APPEARS
TO ME AS INDEFENSIBLE AS THE PRO-
POSAL ITSELF. IF I UNDERSTAND
THE MATTER ARIGHT, THE WHOLE OF
THE EXPENDITURE ON RAILWAYS, THE

12/18/5
PAST EXPENDITURE EQUALLY WITH THE
FUTURE, WAS INCURRED AS A MEASURE
OF PRACTICAL ECONOMY, WITH THE
OBJECT OF REDUCING THE COST OF CON-
STRUCTION OF THE PIERS. WHY RAILS
LAID AFTER THE 30TH. SEPTEMBER 1877
SHOULD BE SUPPOSED TO HAVE A MORE
ECONOMIC EFFECT ON THE WORKS THAN
THOSE LAID PREVIOUSLY TO THE 30TH.
SEPTEMBER 1877, I CANNOT EVEN CON-
JECTURE.

9. THE OTHER TWO TRANSFERS ARE
OBJECTED TO ON PRECISELY THE SAME
GROUNDS, THE SECOND ONE WITH REFER-
ENCE TO THE BLOCK GROUNDS BEING PER-
HAPS THE MOST INDEFENSIBLE OF THE
THREE. THE ONLY APPARENT OBJECT I
CAN SEE FOR THE TRANSFERS IS WHAT
I SUGGESTED IN MY PREVIOUS NOTE, I.E.
TO FORCE THE ACTUAL EXPENDITURE
INTO AGREEING AS NEAR AS MAY BE
WITH MR. PARKES' ROUGH ESTIMATE.

10. I WOULD STRONGLY SUGGEST THAT
THE ORDERS OF THE GOVERNMENT OF
INDIA BE ADHERED TO, AND THAT THE
ACCOUNTS BE KEPT TRUTHFULLY AS
PRESCRIBED IN THE P.W. DEPARTMENT.

Alonzo Gordon
EXAMINER, P. W. ACCOUNTS.

Proc of 26-4-79 No 1218/80

No. 48 W

From

THE SUPERINTENDENT,

MADRAS HARBOUR WORKS,

To Colonel J. H. M. Shaw Stewart R. E.
Acting Secretary to Government, P. W. Dept.
Buildings & Roads
Fort Saint George

MADRAS, 24th March 1879

SIR,

I have the honor to state that in compliance with paragraph No 10 of C. O. No 608 W of the 2nd February, I have conferred with the Examiner Public Works Accounts on the subject of a re-arrangement of the estimate and statement of Expenditure on these works. There are three items in which Mr. Parker's proposed arrangement is not agreed to by Major Conway-Gordon. Referring to appendix No 14 accompanying the C. O. above mentioned these items are,

- | | |
|--------------------------------|--------------------------------|
| 1 st Railways | No 3 in Appendix |
| 2 nd Block ground | 5 - do |
| 3 rd Floating Plant | 11 (Second item)
Rs 4100 14 |

3. All these subheads come under the general title of "Preliminary Works," and it is Mr. Parkers wish that this head should be closed finally, any future expenditure on

on what was formerly classed
as a "Preliminary Work" being in
his opinion fairly chargeable
now either to some branch of
Construction, to Contingencies or
to Establishment.

4. In October 1877 I submitted
to Government with letter No. 57 W. of
30th October, a statement of expenditure
on "Preliminary Works" up to September
30th 1877, in which I stated that
that no further sums would be
charged to "Railways." Subsequent
additions to the lines however
brought additional charges,
but Mr. Parkes explained clearly
to me that these additional charges
might be fairly put down to
heads of "Construction." With
this object (item 3 Appendix
No. 4 above referred to) he has
transferred from Railways No. 1171
to black setting, and No. 2342 to
rubble base, thereby reducing the cost
of "Railways" by No. 3513 and closing
this sub-head of account in "Preliminary Works."

5. To this the Examiner objects, and
his objection is on these grounds.
If a certain amount were
expended on "Railways" up to
September 30. 1877, what valid
reason is there for suddenly
changing

changing the debit of cost from
"Railways" to other heads while the
nature of the work remains precisely
as it was before this change was
made. My reply to this objection
is that Mr. Parkes' Consideration of future
expenditure on Railways will reduce
the rates of Construction of piers and
that consequently the cost may
be quite fairly divided over the
permanent work.

6. With this same object of
stopping charges to "Preliminary
Works" the South Pier block ground
is classed amongst Contingencies
by Mr. Parkes. The G. O. above
mentioned disapproves of this
and so does the Examiner of
Accounts. I therefore have no
alternative in this case but to
withdraw the charge from "Contingencies"
and place it under "Black grounds."

7. I now come to the third item of
which the re-arrangement is
objected to by the Examiner,
namely "Floating Plant" (No. 11 in
Appendix No. 4) Mr. Parkes has
taken the amount of wages paid
to the crews of the Hopper Barges
before they came into work and
added to the cost of "Floating Plant"
whereas it had previously been
charged to the two Rubble
base

bases. It will be remembered that this alteration was proposed in G.O. No 1089-W of 17th October 1877, but on my explaining that the Stapper Barges were only available for that one work of tipping rubble base the original arrangement of charges was adhered to.

P. The Examiner is unable to agree to Mr. Parker's alterations on this head, and is most clearly of opinion that the Rs. 41,004 expended on maintaining the Stapper Barges before they were used should be charged against "Rubble base" that being the particular work on account of which they were maintained.

Q. On general principles Major Conway Gordon strongly objects to the final closing of all the heads that come under "Plant and Preliminaries", and he states most clearly and decidedly that to close the head of "Tools and Plant" is quite at variance with the Public Works system of accounts. On the other hand Mr. Parker's expressed wish to me was that all future expenditure should be charged to the permanent work, and that "Plant and Preliminaries" should be distinctly and finally closed.

10. To keep two sets of accounts would involve an increased staff and great complications, but unless two accounts are kept I feel that it will be difficult to satisfy both authorities. I therefore respectfully ask for instructions



as to whether I should adopt Mr. Parker's broad principles of closing expenditure on "Preliminaries" or whether I should strictly adhere to the system approved by the Examiner Public Works Accounts.

I have the honor to be,
Sir,
Your most Obedt Servant
G. H. Morrowgood.
Superintendent
M. S. Works

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No. 27 Feb 79. 608 & bogh. orig



3065
Buildings & Roads

From
The Superintendent
Madras Harbour Works
tho' the E.S.W.A.

No. 48. W

Dated 24th March 1879

Recd 24-4-79 No 1218 W

Estimate & Expenditure

Submits remarks regarding
a re-arrangement of the
heads of -

Cir 17.7.79. Dtd 22.4.79.
O.L. Sheet 4 apl

3065 1879. P.W.D.

Recd 24-4-79
Letter from Supt. M.H.
Works, dated 24-3-79
Office Note from Examiner,
dated 5th April-79.

By Cir 1218 W
Circulated for orders.

In wishing finally to
close the head "Preliminary
Works", Mr Parker may
perhaps have been in
some measure influenced
by the consideration
that additions to
the harbour work,
in their present state
of progress can
only by a misnomer
be classed as pre-
liminaries.

Such an objection is
however, ~~unavailing~~
~~unavailing~~ unavailing.

Cir 17.7.79. Dtd 22.4.79.
O.L. Sheet 4 apl

Ed 21/4

be weighed against the
objections to Mr Parker's
proposals from an account
point of view.

One of the three trans-
fers which Mr Parker
desires to make has
already been repudiated
by Government - vide
para 10 of G.O. No.
628 W dated 27 Feb. 79;

and the same decision
should, it is considered,
be passed as regards
the transfers of the
"Railways" and "Floating
Plant."

R.H.S.

16/4/79

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Mr Parker must
accept our Act &
rules & principles.
& yield down his
proposals clear
before the Examr.

[Signature]

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Civil Works

1218 6

N^o 1218 Wd/24 April 79.

Order thereon: -

The Examiner, P.W. Accts.,
considers that the three
transfers mentioned in
the second paragraph
of the Sept's letter
are not objectionable
from an account point
of view.

2. The Govt. entirely concurs
in this opinion. It is
essential that the rules
and principles by which
the Account Dept. is
guided should be
adhered to in the
case of the Harbour
Works as much as in
that of any other
public work in progress
in the Harbour Commission.
And that where the
proposals of the

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The Engineer in Chief are
not in accordance with
the account regulations,
they must be modified
or altogether abandoned.

3. The Sept. will adhere
strictly to the system
approved by the
Committee, P. W. Accts.

W.P. 2/4

R.W.S.

2/4/79

To Sept. J. H. Wark.
E. P. W. A. ✓

Sept 19/5-79

Pro of 24-4-77 No 1218/5

Govt. of Madras.
PUBLIC WORKS.

To

Dated

Issued

Recd.

Encl.

G. O., 24 April 1879, No. 1218

Nos. 197A 197B

Madras Harbour Works
The Supdt to adhere strictly
to the system approved by the
Examiner Works relative
to the management of the Harbour
vicinity the —