

NOTES.

REFERENCE TO MADRAS P. W. D. CODE.

CHAPTER XIV.—PARAS. 1829 TO 1832.

1. The object of this Return is to place before Government an analysis of all shortcomings in matters of financial regularity in the operations of each month with a view to their being remedied. It should be submitted to Government on the first day of the third month succeeding that to which the accounts relate.

2. There should be a separate statement for each separate Fund—Imperial, Provincial, Local, and Irrigation.

3. The Provincial statement will be posted from the Divisional Statements of Objectionable Expenditure. The statement need not be delayed in order to embody the remarks of the Superintending Engineers if these do not reach the Examiners Office in time. It is desirable, however, that the Superintending Engineer's opinion should be recorded as far as may be practicable, and, in order to ensure this being done, the Divisional Statement of Objectionable Items should be checked immediately on receipt and sent to the Superintending Engineer for his remarks before the audit of the other accounts is proceeded with.

4. All Executive Officers who have failed to submit their Divisional Statements of Objectionable Items with their Monthly Accounts, as well as those whose statements are generally incomplete, should be specially brought to the notice of Government under "General Remarks" at the end of the statement.

5. Items of irregular expenditure which are left unimplied by Executive Engineers in their Divisional Statements of Objectionable Items should be distinctly noted as such either in a separate supplementary statement or in the original statement in red ink.

6. Columns under all the heads should be filled up in each case so as to bring out clearly where estimate or appropriation exists and where it does not.

7. In the case of large projects such important features as the following should be stated with precision:—

- | | |
|--|--|
| A. Lump sum estimate. | { 1. Submitted to Chief Engineer.
2. Submitted to Superintending Engineer.
3. Not yet submitted. |
| B. Abstract detail estimate by sub-heads, and so on. | |
| | |

8. A large work which is proceeded with on merely a lump sum sanction is still objectionable till an abstract and detail estimate by sub-heads is submitted and sanctioned for it by competent authority.

9. Special mention should be made of works being carried out in portions by authorities, beyond whose powers of sanction it would be to sanction the expenditure as a whole.

10. An important point to notice is the duration of a serious irregularity.

11. Voluminous masses of detail, when their practical significance could be given in a few lines, should always be avoided as a rule. If, for instance, the state of matters as to sanction in one month does not materially differ from that of a preceding month, it will answer all practical purposes to say so, instead of sending another full report.

12. Too much stress can never be laid on the fact that this statement is not to take place of special reports, then and there, of works on which serious irregular expenditure is being largely incurred, either without estimate or appropriation.

P. W. D. Madras.
Form No. M 64a.

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

FUND

Provincial Statement of Objectionable Items
in the Accounts of Executive Engineers
for the Month of August 1882.

No. _____

MADRAS.

Dated 27 October 1882.

FORWARDED for orders to the Secretary to Government, Public Works Department, Madras.

No 2992 W of 13 Nov/82

A. Ramesh

For *Examiner*
Examiner of P. W. Accounts,

Madras.

Co. 1720. W. 8. 7. 82
" 2877. W. 3. 11. 82
" 2071. W. 14. 8. 82

10/11/82

Subd. in Receipt Regr

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of

August 1882

Item No.	Particulars of each Item.	Month in the Accounts of which Objectionable Expenditure first appeared.	COMPARISON WITH ESTIMATE.			COMPARISON WITH APPROPRIATION OF THE YEAR.			Expenditure during the Month.
			Amount of Estimate.	Expenditure up to Date.	Excess over Estimate.	Amount of Appropriation.	Expenditure of the Year.	Excess over Appropriation.	
1	<u>Imperial</u> <u>Excess over Estimate</u> Madras Harbour Works	October 1881	545165	611378	368622	200000	65854		17323
	* Including debits to "Provincial"								
	<u>Miscellaneous Irregularities</u> 1. Works for which Revised Estimates are required.								
2	Madras Harbour Works				as above				
	2. Non submission of Half yearly Returns								
3	Return of Tools and Plant for the Half year ending 31 st March 1882.								
	<u>Provincial</u> <u>Without Appropriation</u>								
4	Madras Harbour Works	July 1882				Nil	61293	61293	12560

Opinion of the Superintending Engineer, with Final Remarks by Examiner.

Orders by Government.

No 2992 w of 13th Nov/82

See G.O. No 2071 w of 14. 8. 82

Sanction to Revised Estimate still awaited

The non receipt of the Return is again brought to notice of Government. That for the Half year ending 30th September 1882 is also now due.

Instructions issued in the Obj. Items Statement for July 82 shall receive very early attention

This represents the outlay of the year in "Protective Works" and "Moorings" which has been debited to Provincial in accordance with paras 2 and 3 of G.O. No 1720 N dated 8th July 1882.

Vide Orders of Govt on the Obj. Items statement for July 1882

H. Ramani

For Dy. Engineer

Examiner of P. W. Accounts,

Madras.

Engrs. H. Marks

thru the Examiner P. W. Accounts

13/11/82

BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated October, 24th.

Recd.

Encl.

G.O., 24th Oct. 1882, No. 2761 W.

OCTOBER.

Nos. 156-157.

Madras Harbour Works.

Letter from the Government of India expressing inability to make a further grant of $3\frac{1}{2}$ lakhs of rupees from Imperial Funds for the —, but sanctioning the contribution of Rs. 5,67,000 from other sources, communicated to the Superintendent, Madras Harbour Works, and the Examiner, Public Works Accounts.

24TH OCTOBER 1882, No. 2761 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads,
Civil Works.

No. 156.

READ—the following papers :—

Telegram from N. St. B. BEARDMORE, Esq., Madras, to the Secretary to Government, Public Works Department, Ootacamund, dated 19th October 1882.

Of grant two lakhs only twenty thousand remains. Must have money or prepare to close works end of this month.

No. 157-A.

G.O., dated 18th October 1882, No. 1508, Financial.

Read—the following letter from the Government of India, Department of Finance and Commerce, dated 7th September 1882, No. 3601 :—

I am directed to acknowledge receipt of Colonel Sankey's letter to the Secretary to the Government of India in the Public Works Department, No. 26, dated the 3rd July 1882, in which it is requested that, pending the final orders of the Secretary of State as to the future operations to be undertaken in connection with the Madras Harbour Works, a further grant of $3\frac{1}{2}$ lakhs of rupees may be made to enable the Government of Madras to meet the incidental charges of the current year.

2. In reply, I am desired to say that the state of the finances precludes the Government of India from imposing any additional burden on Imperial revenue in the present year in excess of what has been already sanctioned, but that, for the purpose of meeting the incidental charges, as well as the cost of stores indented for from England during the current year on account of the Madras Harbour, the contribution of Rs. 5,67,000 from Local Funds to Imperial, which, by an oversight, was transferred to credit of Provincial Funds in the estimates of the current year, may be treated as an Imperial grant for the Madras Harbour Works. The sum of Rs. 5,67,000 will therefore be credited to Imperial in the accounts of the year and the Public Works grant to Madras increased by an equal amount.

Order—dated 18th October 1882, No. 1508, Financial.

Recorded; and communicated to the Public Works Department with copy of G.O., No. 436, dated 8th of June 1882. The Board of Revenue will expedite the report called for in the last mentioned order.

(True Extract.)

(Signed) C. G. MASTER,
Chief Secretary.

No. 157.

ORDER—dated 24th October 1882, No. 2761 W., Public Works.

Communicated to the Superintendent, Madras Harbour Works, and to the
Examiner, Public Works Accounts, with reference to G.O., No. 1675 W., dated 3rd
July 1882.

(True Extract.)

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Offg. Secy. to Govt., P.W.D.

To the Superintendent, Madras Harbour Works.
„ Examiner, Public Works Accounts.

Exd. S. T. Austin.
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BUILDINGS AND ROADS.
CIVIL WORKS.

Govt. of 1882 Madras.
PUBLIC WORKS.

Dated July, 8th.

Recd.

Encl.

G.O., 8th July 1882, No. 1720 W.

JULY.

Nos. 57-58.

Madras Harbour Works.

Orders regarding the expenditure of the additional grant of two lakhs in 1882-83; and the Superintendent directed to restrict expenditure to the works required exclusively for the restoration of the broken piers on Mr. Parkes's plan.

engine repaired, and at least two gantry travelling cranes rebuilt, though the reconstruction of two other gantry cranes will have to be taken in hand before more blocks can be made after the first set have been completed, *i.e.*, the block ground over which the second two gaunties span is now nearly filled with blocks, so their reconstruction is not immediately required.

2. All the above and many other smaller subjects of expense, such as relaying railways and general tools, are not strictly block-making, though incidental to it, and block-making cannot be carried on except expenditure on the above is first incurred.

3. I understand from G.O., No. 698 W., of 17th March 1882, and Mr. Parkes read it in the same way, that the extension of the stone revetment for the protection of the beach at Rayapuram was sanctioned, though it does not appear that any special sum of money has been awarded for the work; still, especially as it was ordered before the close of the last financial year, I thought I was justified in commencing and in continuing the work pending negative orders. It would be most unwise to stop these works now, for the sea might encroach during a heavy swell or storm and destroy all the work that has been done since March. I have already given my opinion in reply to your memorandum, No. 189 E., of 2nd instant, that it is advisable to spend this year Rs. 23,700, *i.e.*, the whole sum of the estimate for the revetment, less the cost put down by Mr. Parkes for maintenance.

4. Works on moorings or repairs to moorings have been in hand since the storm of November 1881, and as I had received no orders to stop these, they likewise have been continued. It would be unwise to stop them now, for moorings are required in the Harbour more than anything else. Another cause of expense connected with moorings is dismantling the wrecks of the foundered hopper barges. The repairs to moorings have been chiefly in repairing the engine and in recovering lost chains, &c.

5. The repairs to rubble base north pier met with Mr. Parkes' approval. They consisted in filling up the scour in the base on the north side of the pier at the end of the intact portions. They are now finished. I was anxious to get the work done before the south-west monsoon set in, as otherwise I feared, if any heavy seas struck the pier, the top courses of two or three hundred feet at the end might be toppled over.

6. The repairs of sea damage north pier were commenced by Mr. Thorowgood in January, and I have only continued them. They consist of levelling off the top with concrete, putting in iron ties recommended by Mr. Parkes in paragraph 34 of his report, relaying the railway lines, and partly in recovering by divers the rails and sleepers, &c., washed off in the storm. No blocks can be set unless the railway lines are relaid, and it is necessary to relay them at once, so that the concrete may set hard before any heavy traffic passes across them, or the new concrete topping and setting for the sleepers would be chipped and broken off. A great length of this railway in fact was required to be relaid before blocks could be made, as it is part of the road from the south pier for stone.

7. The repairs to the south pier have consisted in recovering rails and sleepers washed off the pier; but I also propose to level up the top with concrete and relay the lines of railway there for work. Other small items, such as the pay of the sailors, and repair of survey boats, cost of surveys, &c., all of which are absolutely necessary, are generally charged to north and south piers.

8. I may mention that I think two lakhs of rupees will not be sufficient for making blocks for the year. After all the machinery and engines are put in repair, it will cost Rs. 1,62,000 to make the thousand blocks for which there is room in the yards before one block is taken out to be set, but then this sum includes the cement; the cost of that amount of which that comes from England, I believe, is not to be taken out of the two lakhs of rupees.

9. I have to remark that the Examiner of Public Works Accounts has struck out of the estimate column of my statement of expenditure Rs. 74,000, being sum paid to Madras Railway Company for depreciation of rolling stock. I had entered that at Mr. Parkes's desire, as he argued that, as it was a quite unexpected extra sum

ordered by Government to be paid, it should appear in the estimate column as well as in the expenditure column. I have to request that you will support my action in this matter, and direct that it be not struck out again.

No. 58.

ORDER—dated 8th July 1882, No. 1720 W., Public Works.

The Right Honorable the Governor in Council agrees with the Acting Superintendent of the Madras Harbour Works that the assignment of two lakhs is intended to cover all incidental expenses connected with block-making, quarrying, &c., such as those specified in paragraphs 1 and 2 of his letter above recorded.

2. Adverting to paragraph 3, it is observed that the extension of the north revetment is essential and must be proceeded with; but till the decision of the Government of India as to the incidence of the charge has been communicated, the cost must be borne by Provincial as a provisional arrangement.

3. Similarly the cost of work in connection with the moorings will have to be met from Provincial as a temporary arrangement.

4. The repair of the rubble base as specified in paragraphs 5, 6, and 7 must also be proceeded with; but Mr. Beardmore should, as far as possible, restrict expenditure to work required exclusively for the restoration of the broken piers on Mr. Parkes's plan till orders have been received from the Secretary of State as to the nature of future operations.

5. No immediate orders are required on paragraph 8.

6. As regards paragraph 9, the Examiner seems to have acted correctly in striking out of the estimate the sum of Rs. 74,000 paid to the Madras Railway for depreciation of rolling stock. The amount will, however, be debited to its proper head in the accounts, with such explanation appended as may be necessary.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

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

Exd. A. F. Goodall.
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8TH JULY 1882, No. 1720 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Civil Works.

No. 57.

READ—the following papers :—

From D. C. GORDON, Esq., Examiner of Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th June 1882, No. 45 W.

I have the honor to forward, in original, the statement of expenditure (with four accompaniments connected therewith) on the Harbour Works to 30th April 1882, compared with the estimate, and to state that the same has been duly verified by this office.

2. In their letter, No. 204 A.G., of the 12th ultimo (*vide* G.O., No. 1329, of the 29th idem), the Government of India have ruled that the expenditure incurred against the grant of Rs. 2,00,000 (which is the only allotment for the Harbour Works during the year up to date) must be strictly confined to "block-making," "quarrying," and establishment charges, and I have therefore the honor to invite attention to the charges incurred on Items 9, 12, 13, 16, 23 of comparative statement, also on moorings and repairs to moorings.

No. 1291 C.

Referred to the Superintendent, Madras Harbour Works, for remarks.

23rd June 1882.

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Government, P.W.D.

No. 57-A.

From N. ST. B. BEARDMORE, Esq., C.E., Acting Superintendent, Madras Harbour Works, to the Secretary to Government, Public Works Department, dated Madras, 30th June 1882, No. 19 W.

I have the honor to address you in reference to G.O., No. 1329 W., of 29th May 1882. That order refers to another No. 1022 W. of the 26th April 1882, in which two lakhs of rupees is sanctioned for block-making, quarrying, and establishment charges for 1882-83. A letter from the Examiner, dated 16th June 1882, No. 45 W., in which he calls attention to my having spent money on other divisions of the works than those above named, is also referred to me by you for remarks. I apprehend that the terms block-making, quarrying, &c., are not intended to be strictly adhered to, but to cover incidental expenses, and have been employed in order to convey instructions that no blocks are to be set, or the reconstruction of the piers commenced. For instance, one cannot make any blocks before a number of block moulds are re-made, the stationary engines and machinery entirely overhauled and repaired, at least one locomotive