

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 Examiner's 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 uninclosed 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.
B. Abstract detail estimate by sub-heads, and so on.		2. Submitted to Superintending Engineer.
		3. Not yet submitted.

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 64

CENTRAL OFFICE OF ACCOUNTS.

CIRCLE

3rd

FUND

Imperial

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

No.

MADRAS,

Dated *2 February* 1883.

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

No. 604 Wd 23 Feb 1883

Williamson
Acting Examiner of P. W. Accounts,
Madras.

A No 2470 h. 22.9.82
A
" 2983 h. 13.11.82
" 3309 h. 14.12.82
" 3411 h. 22.12.82

With order
Subd. in Receipt Regr.

Provincial Statement of Objectionable Items in the Accounts requiring the

of Executive Engineers for the Month of orders of Government.

November 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.	
	<u>Imperial</u> <u>Military</u> <u>Without Estimate</u>								
1.	Constructing stables for one Field Battery	August 82		220	220				
2.	Construction of Dummy wagons	November 82		1142	1142				121

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

Orders by Government.

No 604 W of 23/2/83.

Brought again to the notice of Government. The Estimate for the work was apparently submitted to the Military authorities on the 16th September 1882, and has not been returned approved to the Superintending Engineer. L.G. No 3309 W of 14th December 1882. The Superintending Engineer was directed to request the Military authorities to return the Estimate soon.

Brought to the notice of Government. The Executive Engineer states that the preparation of the Estimate has been delayed for want of certain information which has now been received and that the Estimate will be submitted shortly.

1. The Supty Engineer will report the result of the action taken by him on L.G. No 3309 W of 14th Dec 1882.

2. Early steps should be taken for the removal of the stables.

The Supty Engr. 30th Sept 82
Memo to S. P. W. Acc. li
Sept 23/2/83.

H. Handsonall
Acting Examiner of P. W. Accounts,
Madras.

16.3.1883

BUILDINGS AND ROADS.
MILITARY WORKS.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated November, 13th.

Recd.

G.O., 13th Nov. 1882, No. 2985 W.

NOVEMBER.

Nos. 86-87.

Stables.

The approximate amounts required to be provided in the Military Works Budget on account of — at Bellary, St. Thomas' Mount, and Bangalore to be reported by the Superintending Engineers concerned, and estimates ordered to be submitted.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

Buildings and Roads.
Military Works.

No. 86.

READ—the following papers:—

G.O., dated 28th September 1882, No. 5172, Military.

Read—the following letter from Lieutenant-Colonel J. EWING, Officiating Quartermaster-General, to Colonel E. L. HANKIN, Acting Secretary to Government, Military Department; dated Ootacamund, 15th September 1882, No. 1007:—

With reference to this office letter, No. 484, dated 21st June 1882, embodied in Proceedings of Madras Government, No. 4320, dated 14th August 1882, on the subject of providing proper stabling accommodation for Government horses in this Presidency at a cost of Rs. 70 per stall, Sir Frederick Roberts desires me to state for the information of Government that, under His Excellency's instructions, the question of the cheapest and best kind of stabling has been most carefully considered and worked out by a Committee at Bangalore, the Proceedings of which His Excellency directs me to submit herewith.

2. The cost of the cheapest plan of stabling, which is estimated at Rs. 137-8-0 and recommended by the Committee, is more than the Commander-in-Chief hoped it would be, but there can be no doubt that, in the long run, corrugated iron roofs, of which the above plan of stabling is to consist, will prove infinitely the cheapest.

3. Sir Frederick Roberts, therefore, hopes that Government will strongly recommend to the Government of India the proposals for the construction of proper stabling for Government horses in this Presidency. There is a strong consensus of opinion in favor of stables for Government horses in this part of India, and His Excellency has reason to believe that the proposal will receive the support of the Commander-in-Chief in India.

4. A list of plans, estimates, &c., connected with the Proceedings of the Committee, is attached thereto, all of which I forward herewith.

ENCLOSURES.

List of Plans and Estimates accompanying Proceedings of Committee assembled at Bangalore on the 31st July 1882 to consider the subject of Stabling for the Royal Artillery.

One Tracing plan marked A-III.

One do. do. B-IV.

Two Estimates for same, one framed by a Native contractor, the other by Lieutenant Romilly, R.E.

One Plan marked C-II.

One Estimate for same.

One Plan marked E-I.

One Estimate for same.

One Plan marked "C-II, modified."

One Estimate for same.

One Specification report to accompany plans B-IV and C-II.

One Report on plans A, B, C, E, by Lieutenant Romilly, R.E.

BANGALORE,
18th August 1882.

(Signed) N. SWANSTON, Colonel,
Asst. Quartermaster-General.

Proceedings of a Committee assembled at Bangalore on Monday, the 31st July 1882, by order of Lieutenant-General Payn, C.B., Commanding Bangalore Division.

PRESIDENT.

Lieutenant-General PAYN, C.B.,
Commanding Bangalore Division.

MEMBERS.

Lieutenant-Colonel RUSSELL,
Commanding 12th Royal Lancers.

Lieutenant-Colonel TILLARD,
Commanding E-B, Royal Horse Artillery.

Lieutenant ROMILLY, R.E.,

Colonel SWANSTON,

Asst. Quartermaster-General,

Veterinary Surgeon ANDERSON,

" " SMITH,

} In attendance.

The Committee having assembled, the President intimates that the subject to be considered is that of stabling for the horses of the three Batteries of Royal Artillery quartered at Bangalore.

Several proposals have been submitted to the Commander-in-Chief for adoption; these will be considered each on its own merits, and the Committee will have to express an opinion as to which best meets the desired end, due regard being given to cost.

The following plans are placed before the Committee:—

I.—As proposed by Colonel Sankey, R.E.—Estimated cost per stall Rs. 180.

II.—As proposed by Lieutenant-Colonel Tillard, R.A.

III.—That of the corrugated iron stabling of Royal Artillery at Kirkee.

IV.—That of tiled stabling of the Body Guard of the Governor of Bombay at Poona.

The several plans having been discussed, it is decided that estimates for plans II, III, and IV be prepared by Lieutenant Romilly, R.E., when the Committee will be in a better position to arrive at a satisfactory conclusion.

The Committee adjourns until such date as the estimates may be reported ready.

BANGALORE, 7th August 1882.

The Committee having re-assembled agreeably to decision at adjournment on the 31st ultimo, Lieutenant Romilly, R.E., reads a report drawn out by himself on the several plans, estimates for which he was instructed to prepare.

Iron stabling as at Kirkee.

As regards proposal II there appears a great

Lieutenant-Colonel Tillard's plan.

Contractor's estimate, Rs. 102 per horse.

Lieutenant Romilly's estimate, Rs. 140 per horse.

The placing these inner uprights four feet further inwards would remove the drawback, but by so doing only eleven feet of standing per horse would be obtained, which, in the opinion of the Committee, is not sufficient.

It is roughly estimated that alterations in the construction as suggested would raise the cost to nearly that of plan IV.

Lieutenant Romilly will, however, prepare fresh plan, and cast an estimate for the same.

With reference to proposal I, the Committee consider stone slabs on the flooring and parti-

Colonel Sankey's plan estimated by Public Works Department to cost Rs. 180 per horse.

tion walls between the horse-standings quite a mistake, whilst the necessity of the dwarf wall along the front is not apparent. Striking the cost of these three items out of the estimate, Lieutenant Romilly approximates the cost at about Rs. 140 per horse. The horses being in single rows become entirely exposed to wind and rain all along their front. To protect them, therefore, a wall along the front of the standings would be essential; this would necessitate a certain amount of ridge ventilation, adding to the cost of the stables.

The Committee consider a row of stabling of this kind a mistake, and are not prepared to recommend it.

Proposal IV is that which the Committee unanimously most strongly recommend for

Body Guard stables, Poona.

Cost there Rs. 132 per horse.

Contractor's estimate, Bangalore, Rs. 125, and Lieutenant Romilly's Rs. 150 to Rs. 208 per horse.

adoption, as meeting in the most desirable manner the wants of troop stables, viz., absence of all uprights by which damage might accrue to a horse, ample ventilation, and cover.

Lieutenant-Colonel Tillard, who has experience of stables of this kind, speaks most highly in their favor.

The Committee adjourn until such date as Lieutenant Romilly can prepare plan and estimate of proposal II as modified.

The Committee having re-assembled agreeably to decision at adjournment on the 7th instant, Lieutenant-Colonel Tillard, Royal Horse Artillery, and Veterinary Surgeon Anderson, A.V.D.,

" Modified form of proposal II costing Rs. 137-8-0 per horse, as planned and estimated by Lieutenant Romilly, R.E., at suggestion of the Committee."

being absent, the former having proceeded to England, the latter to Egypt, consider the plan

and estimate of a modified form of proposal II for stables.

Lieutenant Romilly explains that, at first sight, the use of corrugated iron, which he has introduced for roofing purposes, would appear to add considerably to the cost as compared with tiles, but the great saving in timber, which the use of iron roofing renders practicable, nearly, if not quite, compensates for the extra cost of the iron, and further the cost of repairs to iron roofing, as compared to the cost of repairs to tiled roofing as carried out at this station, is roughly estimated at a saving of 70 per cent.

The plan now under consideration is estimated to cost Rs. 137-8-0 per horse, and whilst being the least expensive of the several proposals submitted appears to embody all the good points in plan IV, and consequently is recommended for adoption in preference to that, owing to its smaller cost.

(Signed) W. PAYN, Lieut.-General,
Commanding Bangalore Division, President.

(Signed) J. C. RUSSELL, Lieut.-Colonel,
Commanding 12th Royal Lancers, Member.

BANGALORE,
18th August 1882.

Order—dated 28th September 1882, No. 5172, Military.

Approved and transferred to the Public Works Department for inclusion in the Budget for 1883-84.

(True Extract.)

(Signed) E. S. LAFFAN,
for Ag. Secretary to Government, Mily. Dept.

No. 87.

ORDER—dated 13th November 1882, No. 2985 W., Public Works.

Communicated to the Superintending Engineers, Third, Fourth, and Fifth Circles, who will estimate for the requisite stable accommodation at Bellary, St. Thomas' Mount, and Bangalore, on the plan approved by the Committee, which will be lithographed and circulated for information. Copies of the plan will also be furnished to the Military Department, in view to such action as may be necessary being taken in regard to the Military stations of Kamptee and Secunderabad, which are beyond the territorial limits of the Madras Public Works Department.

2. The Superintending Engineers concerned will at once report the approximate amounts to be provided in the outgoing Military Works Budget for stabling at Bellary, St. Thomas' Mount, and Bangalore, and will as soon after as practicable submit for sanction estimates in the regular form.

(True Extract.)

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

To the Superintending Engineers, Third, Fourth,
and Fifth Circles, with copies of plan.
,, the Military Department, with do.

Exd. S. T. Austin.
Spare Copies

BUILDINGS AND ROADS.
MILITARY WORKS.

Govt. of (1882) Madras.
PUBLIC WORKS.

Dated November, 13th.

Recd.

G.O., 13th Nov. 1882, No. 2985 W.

NOVEMBER.

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