

(1) Number of pages _____

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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No. 2333

B.P. No.

(W) Press
—Mis.—

Dated

31. 8

1876

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department,
31st August 1876. No. 2,333.

No. 731. Read the following letter from Captain L. CONWAY-GORDON, R.E.,
Examiner of Public Works Accounts, to Major-General G. W. WALKER,
R.E, Secretary to Government, Public Works Department, dated Fort St.
George, 19th August 1876, No. 179-W. :—

I HAVE the honor to bring to the notice of Government the very large discrepan-
cies between the computed expenditure up to the 31st March on the various works as
entered in this year's Provincial Budget, and the actual expenditure to the same date
as shown by the books of this office.

2. I notice a few instances of such discrepancies :—

							Computed Expenditure.	Actual Expenditure.
							RS.	RS.
Item No. 11	...	...	...	...	...	...	24,939	19,439
" " 12	...	...	...	...	...	...	18,672	15,172
" " 13	...	...	...	...	...	...	44,781	24,608
" " 18	...	...	...	...	...	...	25,229	22,022
" " 19	...	...	...	...	...	...	18,662	16,662
" " 45	...	...	...	...	...	...	2,21,386	1,89,588
" " 51	...	...	...	...	...	...	28,008	18,501
" " 60	...	...	...	...	...	...	1,00,000	49,975
" " 71	...	...	...	...	...	...	7,500	...
Total							4,89,177	3,55,967

3. I am aware that, as the Budget has to be prepared sometime previous to the
end of the year, the column 'computed expenditure' can only be entered approximately.
But this approximation may, I think, be made much closer than at present it is.

4. At present the figures finally entered in this column of the Budgets appear
to be those originally entered in the District Budgets submitted about November, at
which date the accounts for the month of October are the latest available. But by
the time the Budgets are compiled in the Secretariat, considerably later information
must be available. Take for instance the Provincial Budget for 1876-77 to which
I have now called attention, the District Budgets on which it was based were submitted
about the 20th November, the Budget itself was not printed till 10th April, and at that
date the accounts for the month of February had been received. It was therefore quite
possible to have brought up the information entered in the Budget to a date nearly five
months subsequent to that of the District Budgets.

5. I would therefore suggest that in future, as the compilation proceeds, the
computed expenditure be revised from time to time in communication with this office,
so that the Budget, when it ultimately issues, may be as correct as the available
information will allow. For I need hardly remark that a Budget Estimate based on
figures which on one item alone are incorrect to the extent of more than half a lakh,
cannot be of the value which it otherwise might be.

No. 732. ORDER THEREON, 31st August 1876, No. 2,333.

ACCOUNT, No. 44-A.

It is remarked that the practice of
recent years has been to obtain from the
Examiner the actual outlay on each work

Proceedings of the Madras Government, Public Works Department,
31st August 1876. No. 2,333.

entered in the Budgets as soon as the accounts for the year have been closed, the necessary corrections of allotments being then made. But in future the latest available information will be obtained before the Budgets are finally issued, for which purpose the proof sheets will be sent for correction in the Examiner's Office.

2. It is noticed that the computed expenditure as regards Budget Items 18 and 19 has not been correctly quoted in paragraph 2 of the Examiner's letter.

(True Extract.)

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

[Gr. Wks. Form No. 2.]

No. 1796

From, THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

To, The Secretary to Government,
Public Works Department,

FORT SAINT GEORGE, 19th August 1876.

Sir, I have the honor to bring to the notice of Government the very large discrepancies between the computed expenditure up to the 31st March and the previous works as ordered in this year's Provincial Budget, and the actual expenditure to the same date as shown by the books of this Office:

I notice a few instances of such discrepancies.

	Computed Expenditure	Actual Expenditure
Item No. 11	24,939	19,439
" 12	18,672	15,172
" 13	44,781	24,608
" 18	28,229	22,022
" 19	23,805	16,662
" 45	22,138	18,588
" 51	28,008	18,501
" 60	100,000	49,995
" 71	7,500	
Total	499,437	355,967

* Very great discrepancy between the computed and actual expenditure is shown in the above table, and is the result of the following causes:

3 I am aware that as the Budget has to be prepared sometime previous to the end of the year the column 'Compiled Expenditure' can only be entered approximately. But this approximation may, I think, be made much closer than at present it is.

4 At present the figures finally entered in this column of the Budgets appear to be those originally entered in the District Budgets submitted about November, at which date the Accounts for the month of October are the latest available. But by the time the Budgets are compiled in the Secretariat considerably later information must be available. Take for instance the Provincial Budget for 1876-77 to which I have now called attention; the District Budgets on which it was based were submitted about the 25th November; the Budget itself was not printed till 10th April; and at that date the Accounts for the month of February had been received. It was therefore quite possible to have brought up the information entered in the Budget to a date nearly 5 months subsequent to that of the District Budgets.

5 I would therefore suggest that in future, as the compilation proceeds the computed

40
expenditure be revised from time to time in communication with this Office, so that the Budget when it ultimately issues, may be as correct as the available information will allow. For I need hardly remark that a Budget Estimate based on figures which on one item alone are incorrect to the extent of more than half a lakh, cannot be of the value which it otherwise might be.

I have the honor to be

Sir

Your most Obedt. Servant

Lowry Gordon.

Comptroller, P.W. Accounts

P.W.D.

21 AUG 76

From the Examiner
The Examiner
P.W. Accts.
The Secy: to Govt.
P.W. Dept.

Dated 19th August 1876
22^d 21 August 1876

No 1797

Suggests that the
computed expenditure
up to 31st March entered
in the Budget be revised
from time to time in
communication with
Examiner's Office.

18731

25.8.76 Mtd 31.8.76
Dep't to 22-8-76.

No 2333

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the 31st Aug 1876
Read the following:—

From the Examiner
P.W. Accts
No. 1797 19/19 Aug 76

It is remarked
that the practice of
recent years has been
to obtain from the
Examiner the actual
outlay on each work
entered in the Budgets
as soon as the accounts
for the year have been
closed; the necessary
corrections of allotments
being then made. But
in future the latest
available information
will be obtained before
the Budgets are finally
issued; for which

Am. R. & W. Co.

purpose the proof sheets
will be sent for correction
in the Examiner's Office.

It is noticed that
the computed expendi-
ture as regards Budget
Items 18 and 19 has not
been correctly quoted
in para 2 of the Ex-
aminer's letter.

C.M.W.

731/32

x. Atch

By the way,
Col. J. has been
at the -
Further, Commission
for the -
the -

These differences were
not known when the order
was drafted. It was found at
the alterations.
Examiner, P. M. Aub. V.

Recd 3/10/36

3-
6026 M 2332
Govt. of 1876 Madras.

PUBLIC WORKS.

To

The Engineer, P. W. A.

Dated

Issued

Recd.

Encl.

G. O. 31st Sep. 1876, No.

2332

Nos. 731/32

Budgets - Directing that
two sheets of — be
sent to the Engineer's Office
for the purpose of obtaining
the latest available information
for the necessary cor-
rections of allotments being
made before the final issue
of the Budgets.