

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 585 (W) ~~Press~~
~~Mis.~~

Dated 22-2-1877.

Not to be folded or roughly handled

No. 510. Read the following letter from Captain L. CONWAY-GORDON, R.E.,
Controller of Public Works Accounts, to Major-General G. W. WALKER,
R.E., Secretary to Government, Public Works Department, dated Fort St.
George, 20th November 1875, No. 145 W :—

I HAVE the honor to acknowledge the receipt of the Proceedings of Government, under date the 2nd November 1875, forwarding me a copy of a revised estimate of Public Works Receipts and Expenditure under head of service "*Imperial*" during the year 1875-76, submitted by this Government to the Government of India, and, with reference thereto, to respectfully observe that I am afraid the estimate as submitted will hardly meet the requirements of the Government of India.

2. From a casual glance of the Proceedings of Government as printed, it might be supposed that the statements following the Controller's letter, No. 117 W, were the very statements referred to in that letter. It is only on a careful perusal of this letter that it appears that in the statements printed, the columns marked A, which were left blank in the statements forwarded with Controller's letter, have been filled in by the Chief Engineer and the statements thus completed. As I observe that the Chief Engineer has in most cases merely deducted the actual expenditure furnished him from the total of the Budget, and reported the balance as the estimated further expenditure of the year, and that the estimate in this form has been accepted by this Government, and may be accepted by the Government of India, I feel it necessary to call the attention of Government to the matter.

3. The Budget Estimate is, as Government is aware, drawn up some three or four months before the commencement of the financial year. The object of a revised estimate, such as lately called for by the Government of India, is to bring the information regarding the year's expenditure to the latest possible date; the expenditure of six months is actually known, and from the knowledge gained subsequent to the submission of the Budget, and from the progress the works are making, it becomes practicable to give a far more accurate estimate of the expenditure during the remaining six months.

4. This object, I would respectfully submit, is imperfectly met by neglecting all the subsequent information gained, and reporting to the Government of India that the expenditure for the year as estimated with the information now before us is exactly the same as it was estimated about eight months ago.

5. I cannot but believe that such a course must inevitably lead to error. In the present instance, when the Budget Estimate was drawn out, the Madras Harbour Works were not sanctioned. Now, it is not only known that the works have been sanctioned, but Engineers have actually arrived from England and the work has been fairly started.

6. I will remark on one figure alone in the column showing the further estimated expenditure of the year. In the Budget Estimate under the main head "*Services other than Military*," no provision was made for the Harbour Works, and the estimated expenditure, as will be seen by referring to the statement printed on the last page of the Government Order, was Rupees 32,600. On the same statement the actual expenditure for six months is shown as Rupees 32,494. The remarks will show the Government of India that the expenditure on the Harbour Works for *Establishment*

*Proceedings of the Madras Government, Public Works Department,
22nd February 1877. No. 585.*

alone is about Rupees 2,300 per mensem, or, say, Rupees 13,800 for the remaining six months of the year; to this must be added all the expenditure on the construction of the Harbour Works, say Rupees 60,000 to 70,000, and all the expenditure on the Civil Buildings, Original Works and Repairs, originally budgetted for, say 15,000 more, in all, say, Rupees 90,000, and when the Government of India turn to the statement to see the provision made by this Government to meet all this expenditure they will observe the sum of Rupees 106.

7. In my letter No. 124 W, of the 2nd November, I have already pointed out to Government that the Controller from want of information is obviously unable to draw out a financial estimate of expenditure on works directed by the Chief Engineer in the accurate and exhaustive manner contemplated by the Government of India, and I have there already expressed my opinion as to the way such estimates should be drawn out, i.e., by the Chief Engineer and the Controller in personal communication. It is only left for me to regret that this course was not followed in the present instance, and that I did not see the estimate before it was despatched. I would suggest that an amended estimate be at once drawn out and despatched to the Government of India.

No. 511.

ORDER THEREON, 22nd February 1877, No. 585.

ACCOUNT, No. 35.

ORDERED to be recorded.

(True Extract.)

Colonel,
Acting Joint Secretary to Government.

To the Examiner of Public Works Accounts.

Exd. S. T. Austin.
Spare Copies

Public Works Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Under date the

Read the following —

*From
The Controller of P.W. Accounts (H.C. No. 145 W. d. 20th Nov. 1875)*

*It is observed that
para 3 of the letter from
the Government of India
No. 618-32 A.G. dated 7th
October 1875 required
the estimate to be pre-
pared on particulars
available in the Controller's
Office, and the subject
was permitted to the
Controller, with this
view in G.O. No. 2964
dated 16th October 1875.
In reply to these
orders the Controller
Submitted*

Submitted an imper-
fect Estimate with
his letter No 117 W.
dated 24th October 1875.
And as it now appears
that he is so much better
informed than the
Chief Engineer it is
not prudent to why
the Estimate was not
submitted complete
in the first instance.
The Controller's Office
contains all the in-
formation in
possession of the Chief
Engineer with much
more which the Chief
Engineer does not re-
ceive. There was
nothing

52
Nothing to prevent
the Controller from
drawing up the Es-
timate complete,
and had this course
been followed there
is every reason to
suppose that a reliable
Estimate would have
been forwarded to the
Government of India.
The Controller will now
make such amend-
ments as may be
necessary and sub-
mit a revised esti-
mate without delay.
Expenditure on the
Harbour Works should
however be excluded
from

from the Estimate
under Imperial Ordinary,
it being contemplated
to carry out the pro-
ject from funds
raised by loan.

7435-

[Faint, mostly illegible handwritten text, possibly a continuation of the letter or a separate note.]

[Faint handwritten notes and signatures, including what appears to be 'C. P. W. B.']

20-277
Cir 29-11-25

[Cr. Wks. Form No. 2.]

19 p 1

No. 145 W

FROM :
THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,
To The Secretary to Government,
Public Works Department.

FORT SAINT GEORGE, 20 November 1875.

Sir,
I have the honor to acknowledge
the receipt of the Proceedings of
Government under date the 2^d November
1875 forwarding me a copy of a
revised estimate of Public Works
Receipts and Expenditure under head
of Service "Imperial" during the year
1875-76 submitted by this Government
to the Government of India, and with
reference thereto, to respectfully observe
that I am afraid the estimate as
submitted will hardly meet the re-
quirements of the Government of
India.

From a casual glance of the
Proceedings of Government as printed,
it might be supposed that the statements

following the Controller's letter No. 117 H, were the very statements referred to in that letter. It is only on a careful perusal of this letter that it appears that in the statements printed, the columns marked A, which were left blank in the statements forwarded with Controller's letter, have been filled in by the Chief Engineer and the statements thus completed. As I observe that the Chief Engineer has in most cases merely deducted the actual expenditure furnished him from the total of the Budget, and reported the balance as the estimated further expenditure of the year, and that the estimate in this form has been accepted by this Government, and may be accepted by the Government of India, I feel it necessary to call the attention of Government to the matter.

2. The Budget Estimate is, as Government is aware, drawn up some 3 or 4 months before the commencement of the financial year. The object of a revised estimate, such as lately called for by the Government of India is to

bring the information regarding the year's expenditure to the latest possible date; the expenditure of six months is actually known, and from the knowledge gained subsequent to the submission of the Budget, and from the progress the works are making, it becomes practicable to give a far more accurate estimate of the expenditure during the remaining six months.

4. This object, I would respectfully submit, is imperfectly met by neglecting all the subsequent information gained and reporting to the Government ^{of India} that the expenditure for the year as estimated with the information now before us is exactly the same as it was estimated about 8 months ago.

5. I cannot but believe that such a course must inevitably lead to error. In the present instance, when the Budget Estimate was drawn out, the Madras Harbour Works were not sanctioned. Now it is not only known that the works have been sanctioned.

but Engineers have actually arrived from England and the work has been fairly started.

b. I will remark on one figure alone in the column showing the further estimated expenditure of the year. In the Budget Estimate under the mainhead Services other than military, no provision was made for the Harbour Works and the estimated expenditure, as will be seen by referring to the statement printed on the last page of the G. O., was Rs 32,600. On the same statement, the actual expenditure for six months is shown as Rs 32,494. The remarks will show the Government of India that the expenditure on the Harbour Works for Establishment alone is about Rs 2,300 per mensem or say Rs 13,800 for the remaining six months of the year; to this must be added all the expenditure on the construction of the Harbour Works, say Rs 60,000 to 70,000, and all the expenditure in the civil buildings, Original Works and repairs, originally budgeted for, say 15,000 more; in all, Rs 90,000. And

when the Government of India turn to the statement to see the provision made by this Government to meet all this expenditure they will observe the sum of Rs 106.

7. In my letter No 4. H of the 2d November, I have already pointed out to Government that the Controller, from want of information is obviously unable to draw out a financial estimate of expenditure on works directed by the Chief Engineer in the accurate and exhaustive manner contemplated by the Government of India, and I have there already expressed my opinion as to the way such estimates should be drawn out, i.e. by the Chief Engineer and the Controller in personal communication. It is only left for me to regret that this course was not followed in the present instance, and that I did not see the estimate before it was despatched. I would suggest that an amended estimate be at once drawn out and despatched

to the Government of India.
I have the honor to be
Sir

Your most obedient servant

Lowry-Gordon

Controller P. W. Accounts

GLD

QD 16-Actr/75 No 296-297.
- 2nd hour - 38-40 & 41 (high)
with Ch₂ 6936 with two inclos.
Ch: Inq^{is} No 657 & 658-Actr/75 on Ch₂
7019-
Inq^{is} No 624 & 29-Actr/75.

P. W. 1875 Sept
from No 7453

The Controller
P. W. Accounts

The Secretary to Government
P. W. Department

Dated 20th
Recd 21st 1875

No 145W

Here certain remarks regarding
devised estimate of P. W.
receipts and expenditure
under Imperial -
No 505 per 1875
Recorded

1875

1875
19/2

158

15/3/75
Govt. of Madras.
PUBLIC WORKS.

To The Secy of P. W. Department

Dated

Issued

Recd.

Encl.

G. O. 22nd Feb 1877, No. 585

Nos. 510-11

158

Revised estimate of P. W.
Receipts and expenditure under
"Imperial" during the year
1875-76 - Letter from the Com-
ptroller of Accounts offering
remarks on the —, recorded.

But no Ref.