

Public Works (1898) Department.

G.O., No. 3008 W

DATED 24th Nov 98

25/11/98

[Despatch Abstract.]

Fluctuations in Suspense balances

Office Note from the Manager
of P.W. Accounts suggesting that the particulars
attention of officers be drawn to the importance of
attaching to the exercise of greater personal
scrutiny over the estimated figures submitted to him
in regard to ———, Communicated to the
Supt. Engineer, with remark.

280
14

Indexed. 24/11

10

Government {1898} of Madras.
PUBLIC WORKS.

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NOVEMBER.

Office-note from the Examiner of Public Works Accounts suggesting that the particular attention of officers be drawn to the importance attaching to the exercise of greater personal scrutiny over the estimated figures supplied to him in regard to —, communicated to Superintending Engineers, with remark.

GOVERNMENT OF MADRAS.
PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper :—

Office-note from the Examiner, Public Works Accounts, dated Madras, 4th November 1898, No. 3773 B./B.

In my office-note No. 472 B./B., dated the 15th of February last, I reported, with reference to G.O., No. 3082 W., dated 1st November 1889, that a *reduction* of about Rs. 64,000 under "Suspense Account" would have to be allowed for in the revised estimate for 45. Civil Works, Provincial, for 1897-98, basing my estimate on information furnished by Executive Engineers in response to a special call from this office. The revised estimate provided accordingly. The actuals, however, at the end of the year turned out to be an *increase* under this account to the extent of Rupees 44,818, thus causing an excess of no less than Rs. 1,08,818 over the revised estimate figure (*vide* paragraph 26 of my Memorandum on the Finance Accounts for 1897-98).

2. I enclose, for your information, a statement showing the differences between the probable fluctuations in the Suspense Accounts during the last three months of 1897-98 as reported by Executive Engineers and the actual net results as adjusted in the accounts for that year. It will be seen that it indicates remarkable and, I may say, serious variations; that in the case of 12 divisions the difference amounted to more than Rs. 500 in each case; and that in the Gódvári Eastern, Kistna Eastern, Kistna Northern, and Public Works Stores divisions, the differences varied in amounts from Rs. 10,000 upwards!

3. As in a matter of this kind my office is entirely dependent on the reports of Divisional officers, I would suggest that their particular attention be drawn to the importance attaching to the exercise of greater personal scrutiny over the estimated figures supplied to the Examiner in this connexion. There seems to have been much laxity in this matter, and the Government of India is always liable to call for full explanations when actuals vary appreciably from estimates. The weight attaching to a Government order would probably have the desired effect in future years, and hence my suggestion.

ENCLOSURE.

STATEMENT showing differences between the probable fluctuations in Suspense Accounts during the last three months of the official year 1897-98, as reported by Executive Engineers and the actual net results as adjusted in the accounts of that year.

Divisions.	Probables as reported by Executive Engineers.	Actuals as per Accounts.	Differences.	
			More.	Less.
	RS.	RS.	RS.	RS.
Gódvári Eastern	— 26,746	4,545	31,291	..
" Central	— 296	1,308	— 1,012	..
" Western	— 730	4,610	— 3,880	..
Kistna Eastern	— 2,000	88,307	90,307	..
" Northern	— 5,582	76,368	— 70,786	..
" Western	— 1,283	5,900	— 4,617	..
West Coast	— 2,835	2,077	..	758
Public Works Stores	3,010	69,092	66,082	..
" Workshops	— 1,32,700	1,37,108	— 4,408	..
Madura	— 902	230	— 1,132	..
Trichinopoly	— 176	1,223	— 1,047	..
Architect	— 5,300	1,903	..	3,397
Differences in other divisions lumped together (below Rs. 500 each)	— 8,394	6,793	..	1,601
Total	— 1,83,934	75,116	1,08,818	— 5,756
Actual transactions for nine months	1,19,934	1,19,934	..	..
Total at end of the year	— 64,000	44,818	1,08,818	..

ORDER—No. 3003 W., dated 24th November 1898.

Communicated to Superintending Engineers, who will draw the special attention of their Divisional officers to paragraph 3 of the Examiner's office-note, and impress on them the necessity for framing as accurately as possible their estimates of fluctuations in suspense balances.

(True Extract.)

(Signed) W. B. DEWINTON,
Secretary to Government.

To Superintending Engineers.
" the Consulting Architect to Government.
" the Superintendent of Works, Lighthouse Division.
" the Examiner, Public Works Accounts.

Public Works (1898) Department.

CURRENT No. 9177.
9556

From The Examiner, P. W.
Accts. Madras

Order No: 3008 W of 24.11.98

Communicated to

No. 3773 B/B

Suptg. Engineers, who will draw
the special attention of their Di-
visional officers to para 3 of the
Examiner's office note, and impress
on them the necessity for framing
as accurately as possible their
estimates of fluctuations in suspense
balances.

Dated 4th November 1898

Received 35

Registered

Enclosures One

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SUBJECT.

AKR
22.11.98.

May

To S. Es.

The L. A. to Cont.
S. of Works, Light House Sec.
Enr. P. W. Accounts

Fluctuations in Suspense
Balances — Requests
to issue orders asking E. G.
to the exercise of greater
personal scrutiny over the
estimated figures on acct
of —

B/PK

BACK PAPERS.

[illegible]

FURTHER PAPERS.

KEEP-WITH

CURRENT No.

dated

189

GOVT. }
OF MADRAS. }

1898.

E- No. 27.
000-16-5-98

{ P. W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 4th November 1898.

OFFICE NOTE No. 3773 ^{B/B}

To

W.

x B 514 W 828.2-98

In my Office Note No. 472 B/B dated the 15th. of February last, I reported, with reference to G.O. No. 3082 W dated 1st. November 1889, that a reduction of about Rs. 64000 under "Suspense account" would have to be allowed for in the Revised Estimate for 45 Civil Works, Provincial, for 1897-98, basing my estimate on information furnished by Executive Engineers in response to a special call from this Office. The Revised Estimate provided accordingly. The actuals, however, at the end of the year turned out to be an increase under this account to the extent of Rs. 44818 thus causing an excess of no less than Rs. 1,08,818 over the Revised Estimate figure Vide para 26 of my Memorandum on the Finance Accounts for 1897-98.

2. I enclose for your information a statement shewing the differences between the probable

fluctuations

fluctuations in the Suspense Accounts during the last 3 months of 1897-98 as reported by Executive Engineers and the actual net results as adjusted in the Accounts for that year. It will be seen that it indicates remarkable and, I may say, serious variations; that in the case of 12 divisions the difference amounted to more than Rs. 500 in each case; and that in the Godaveri Eastern, Kistna Eastern, Kistna Northern, and P.W. Stores Divisions the differences varied in amounts varying from Rs. 10,000 upwards!

3. As in a matter of this kind my Office is entirely dependent on the reports of Divisional Officers, I would suggest that their particular attention be drawn to the importance attaching to the exercise of greater personal scrutiny over the estimated figures supplied to the Examiner in this connexion. There seems to have been much laxity in this matter, and the Government of India is always liable to call for full explanations when actuals vary appreciably from Estimates. The weight attaching to a G.O. would probably have the desired effect in future years and hence my suggestion.

12/11/98
C.
[Signature]

2B
Statement showing differences between the probable ~ fluctuations in Suspense Accounts during the last 3 months of the official year 97-98 as reported by Executive Engineers and the actual net results as adjusted in the Accounts of that year.

Divisions	Probables as reported by Executive Engineers	Actuals as per Accounts	Differences	
			More	Less.
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" Central	-296	-1,308	-1,012	
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West Coast	-2,835	-2,077		-758
Public Works Stores	3,010	69,092	66,082	
Public Works Workshops	-132,700	-137,108	-4,408	
Madura	-902	230	1,132	
Trichinopoly	-176	-1,223	-1,047	
Architect	-5,300	-1,903		-3,397
Differences in other divisions lumped together (below ~ Rs 500/- each)	-8,394	-6,793		-1,601
Total	-183,934	-75,116	103,062	-5,756
Actual transactions for 9 months	119,934	119,934	-	-
Total at end of the year	-64,000	44,818	108,818	
	-			

12/11/98
C.
[Signature]

Statement showing differences between the balance sheet and the statement of income and expenses for the year ending 1917.

Balance sheet as at 1917-12-31

Assets

200 000 000

Liabilities

200 000 000

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917/10

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