Public Works (189) Department.

G.O., No. 3224 W

DATED 12 Dec 99

14/12/99

[Despatch Abstract.]

Suspense Account: Passing orders on the statement submitted by the Examiner P.W. Accts, showing the differences between the probable fluctuations in the — as reported by Exec. Engrs. and the actual results as recorded in the a/cs for 1898-99, and impressing on these officers the necessity for framing their estimates as approximately as possible to the actuals.

250/11

B

Sd 13/12

P. W. 26.
99—26-9-99.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

GENERAL.
ACCOUNT.

Government {1899} of Madras.
PUBLIC WORKS.

Recd. } 1899.
Regd.

Enclosures
Spare copies

G.O., No. 3224 W., 12th December 1899.

DECEMBER.

Suspense Accounts

Passing orders on the statement submitted by the Examiner, Public Works Accounts, showing the differences between the probable fluctuations in the — as reported by Executive Engineers and the actual results as recorded in the accounts for 1898–99, and impressing on these officers the necessity for framing their estimates as approximately as possible to the actuals.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

Read—the following papers:—

Office-note from the Examiner, Public Works Accounts, dated Madras, 21st September 1899, No. 1138 A./B.

In his office-note No. 521 B./B., dated 17th February 1899, my predecessor submitted a statement of the probable fluctuations in suspense balances for 1898–99, which statement indicated a probable net decrease of Rs. 73,000 (in round numbers); that is to say, the statement showed that the aggregate of the suspense balances at the end of 1898–99 would be less than that at the end of 1897–98 by Rs. 73,000. My predecessor expressed a hope (founded apparently on the effect of G.O., No. 3008 W. of 24th November 1898) that this forecast would prove more reliable than that of the year previous; accordingly Government in their order No. 656 W. of 2nd March 1899, increased the grant (under reserve) for "works" by Rs. 73,000, making a corresponding reduction under suspense, and subsequently reduced the amount to Rs. 57,601 (*vide* G.O., No. 953 W., dated 31st March 1899), the latter amount being taken as the revised estimate of the result of transactions under "suspense" for the year.

2. The actual result at the end of 1898–99 has worked out to an *increase* of Rs. 37,268 instead of to a decrease of Rs. 57,601, thus upsetting the figures of the revised estimate by Rs. 94,869, and the original forecast by over a lakh of Rs. rupees!

3. I inclose a statement showing the differences between the fluctuations as reported by Executive Engineers and the actual results as recorded in the accounts of the past year, from which you will observe that the variations are in some divisions very serious, notably those in the Public Works Stores, Gódávari Eastern, Kistna Eastern, Public Works Workshops and Gódávari Western divisions; while there are also large differences in the Consulting Architect, Gódávari Central and Kistna Western divisions.

4. While fully admitting that differences between forecasts and actuals in transactions of this nature must, to a certain extent, be expected, yet I cannot think that such ridiculously large variations could have occurred if the matter had received that close personal attention from the heads of offices which the subject deserved, and which the provisions of G.O., No. 3008 W., dated 24th November 1898, required.

Enclosure.

Statement showing differences between the probable fluctuations in suspense accounts during the last three months of the official year 1898–99, as reported by the Executive Engineers and the actual net results as adjusted in the accounts of that year.

Divisions.	Probables as reported by Executive Engineer.	Actuals as per accounts.	Differences.	
			More.	Less.
1	2	3	4	5
	RS.	RS.	RS.	RS.
Coimbatore	2,092	1,109	..	983
Architect	20,482	21,954	1,472	..
Gódávari Central	1,593	406	..	1,187
" Eastern	25,300	6,160	..	19,140
" Western	5,530	52	..	5,478
Kistna Eastern	14,049	2,173	..	16,222
" Western	528	623	..	1,151
Kurnool	796	174	..	622
Madura	400	257	..	657
Public Works Stores	13,318	1,02,008	88,690	..
" Workshops	65,310	56,114	..	9,196
Tanjore	355	185	540	..
Differences in other divisions lumped together (below Rs. 500 each)	3,401	1,729	5,130	..
Total ..	94,372	15,248	92,888	17,332
Actual transactions for the first nine months	22,020	22,020	..	..
Total to end of the year ..	72,952	37,268	1,10,220	

Office-note from the Examiner, P.W. Accounts, dated 17th Oct. 1899, No. 3431 B./B.
" " " " " 8th Nov. " No. 1262 A./B.

Order—No. 3224 W., dated 12th December 1899.

In G.O., No. 3008 W., dated 24th November 1898, Superintending Engineers were directed to draw the attention of Divisional officers to the large differences between the probable fluctuations in suspense accounts as reported by Executive Engineers and the actual net results as adjusted in the accounts and to impress on these officers the necessity for framing their estimates as approximately as possible.

2. The statement submitted by the Examiner with his office-note read above shows a difference of Rs. 1,10,220 between the fluctuations as reported by Executive Engineers and the actual results as recorded in the accounts for 1898–99, the divisions in which large variations have occurred being as follows:—

Gódávari Eastern. " Western.	Kistna Eastern. Public Works Stores.	Public Works Workshops.

3. The Government, while fully recognising the difficulty in framing an accurate forecast of fluctuations in suspense accounts, is constrained to remark that the large variations brought to notice could have been avoided, had the matter received the personal attention it deserved from the officers concerned. Superintending Engineers will direct the Executive Engineers of the abovementioned divisions to report the circumstances under which so erroneous a forecast was made.

4. The Government of India has to be furnished with full explanation when actuals vary appreciably from estimates. His Excellency the Governor in Council therefore trusts that Divisional officers will exercise a greater personal scrutiny over the figures supplied to the Examiner and see that the estimates bear as close approximation as possible to the actuals.

(True Extract.)

Under Secretary to Government.

To Superintending Engineers.
„ the Consulting Architect to Government.
„ the Examiner, Public Works Accounts, with 12 original statements submitted by Executive Engineers.
„ the Superintendent of Works, Lighthouse Division.

Exd. T. K. Narayana Aiyangar.

P.W. DEPARTMENT.

13

READ the following :—

Print
Quote

Office Note from the Examiner, P. W. Accts. No. 1138 A/B dated 21st September 1899.

Do —— Do —— Do —— No: 3431 B/B d/17th October 1899

Do —— Do —— Do —— No: 1262 A/B d/8th Novr 1899

Circulated to

His Excellency the Governor.

Suspense Accounts

General Acct

Flag W 38

A.E.H.
5.12.99

ORDER.

No: 3224 W. d/12.12.99

In G.O. No. 3008 W dated 24th ~~March~~ November 1898, Suptg. Engineers were directed to draw the attention of Divisional officers to the large differences between the probable fluctuations in Suspense Accou as reported by Executive Engineers and the actual net results as adjusted in the accounts and to impress on these Officers the necessity for framing their estimates as approximately as possible.

2. The statement submitted by the Examiner with his Office note read above shows a difference of Rs. 1,10,220 between the fluctuations as reported by Executive Engineers and

and the actual results as recorded in the accounts for 1898-99, the Divisions in which large variations have occurred being as follows:—

Godavari Eastern
Godavari Western
Kistna Eastern
P. W. Stores
P. W. Workshops.

3. The Government while fully recognising the difficulty in framing an accurate forecast of fluctuations in suspense accounts, is constrained to remark that the large variations brought to notice could have been avoided, had the matter received the personal attention it deserved from the officers concerned. Supg. Engrs will direct the Exec. Engineers of the above mentioned Divns. to report the circumstances under which so erroneous a forecast was made.

4. The Government of India has to be furnished with full explanation when actuals vary appreciably from estimates. His Excellency the Governor-in-Council therefore trusts that Divisional officers will exercise a greater personal scrutiny over the figures supplied to the Examiner and see that the estimates bear as close approximation as possible to the ~~estimates~~ actuals.

To Suptg. Engineers ✓
" The C. A. to Govt. ✓
" " Exar. P. W. Accts. with 12 original statements submitted by Executive Engrs
" " Supdt. of Works, ✓
Light House Dn. ✓

D 23/12/99

P. W. ACCOUN

3224W

Public Works (1899) Department.

CURRENT No. 9182

From

The Examiner P.W. Accounts,
Madras & Coorg

No. 1262 $\frac{A}{B}$

Dated 8th November 1899.

Received & **Registered** } 10-11-99

Enclosures 19 {Plans 5 / others 14}

Spare copies.

Order

W. Please see the statement (flag B7) now sent in by C. in reply to my office note. The Exec. Engineers concerned may be directed to explain their difficulties, we can then if necessary issue further instructions which may help them. It will be seen that the great bulk of the differences occurs under the head stock. The draft G.O. may now issue

WLL 13/11/99

W. [illegible] 16/11

D.W. For orders [illegible] 11/11/99

D.W. For [illegible] [illegible] 18/11/99

Seen [illegible] 20/11/99 HC

SUBJECT.

Fluctuations in Suspense Accounts for 1898—99 —— Stating the reasons for the variations of with remark.

+.S. 21/11/99, R 6/12/99

BACK PAPERS.

No.	Date.
4338 C	31-10-99 + papers

FURTHER PAPERS.

No.	Date.

EXAMINER, P. W. ACCOUN

P.W.C. w 8692

EXAMINER, P. W. ACCOUNTS 16 OCT 1899

Tor 16/10

Public Works (1899) Department.

EXAMINER, P. W. ACCOUNTS 1 - NOV. 1899

CURRENT No. ~~7844~~

No. 4108 C d/ 13 Oct 99

From

The Examiner P.W. Accounts,
Madras & Coorg

No. 1138 A/B.

Order

To C (w.o.)
Please let me ~~[illegible]~~ see the figures on which your statement is based.

9.10-99

Dated 21st September 1899.

Received } 22-9-99
Registered

Enclosures Plans - nil } Total
others - 1 } 1

Spare copies.

SUBJECT.

Fluctuations in Suspense Accounts — Brings to notice the serious variations of — as reported by the Executive Engineers & the actual net results as adjusted in the Accounts of the year 1898-99.

P.W.E.3
8623/99
9182

o L 5575

R 11/10

H.C.

BACK PAPERS.

No.	Date.
953 W	31-3-99
656 W	2-3-99
3008 W	24-11-98

FURTHER PAPERS.

No.	Date.

EXAMINER, P. W. ACCOUNT 1 - NOV 1899

P. W. Account No 8623

EXAMINER, P. W. ACCOUNT 16 OCT 1899

Statement showing differences between the probable fluctuations in Suspense Accounts during the last three months of the Official Year 1898-99, as reported by the Executive Engineers and the actual net results as adjusted in the accounts of that year.

Divisions 2 Pr	Probables as reported by Executive Engineer.	Actuals as per Accounts	Differences	
			More	Less
1	2	3	4	5
	Rs	Rs	Rs	Rs
Coimbatore	2092	1109		983
Architect	20.482	21.954	1.472	
Godavari Central	1.593	406		1187
" Eastern	25.300	6160		19.140
" Western	5.530	52		5.478
Kistna Eastern	14.049	2.173		16.222
" Western	528	623		1151
Kurnool	796	174		622
Madura	400	257		657
Public Works Stores.	13.318	102.008	88.690.	
" Workshops	65.310	56.114		9.196
Tanjore	355	185	540	
Differences in other divisions lumped together (below Rs 500 each)	3401	1.729	5.130	
Total	94.972	15.248	92.888	17.332
Actual transactions for the first nine months	22.020	22.020		
Total to end of the year	72.952	37.268	110.220	

2

K Rainier
Offg: C

ab. 21/9/99

Pro 21

~~7844/99~~

~~8803~~/99 4182

EXAMINER, P. W. ACCOUNTS 16 OCT 1899 No.

EXAMINER, P. W. ACCOUNTS 1 - NOV 1899

E. No. 27.
1,000—9-12-95.

KEEP-WITH | CURRENT NO. | GOVT. OF MADRAS. 1899 | P. W. DEPT.

dated 189 .

EXAMINER, P. W. ACCOUNTS,

Madras, 21st September 1899.

OFFICE NOTE No. 1138 A/B

18

To

W.

In his O.N.No.521 A B/B dated 17th: February 1899 my predecessor submitted a statement of the probable fluctuations in suspense balances for 1898-99 which statement indicated a probable net decrease of Rs: 73,000/- (in round numbers) that is to say the statement showed that the aggregate of the suspense balances at the end of 98-99 would be less than that at the end of 1897-98 by Rs: 73,000/-. My predecessor expressed a hope (founded apparently on the effect of G.O No.3008 W of 24th: November 1898), that this forecast would prove more reliable than that of the year previous, accordingly Government in their order No.656 W of 2nd: March 1899, increased the grant (under Reserve) for "Works" by Rs: 73,000/- making a corresponding reduction under suspense, and subsequently reduced the amount to Rs: 57,601/- (Vide G.O.No. 953 W dated 31st: March 1899), the latter amount being taken as the revised estimate of the result of transactions under "Suspense" for the year.

2. The actual result at the end of 1898-99 has worked out to an increase of Rs: 37,268/- instead of to a decrease of Rs: 57,601/- thus upsetting the figures of the revised estimate by Rs: 94,869/-, and the original forecast by over a lakh of Rupees !

3. I inclose a statement showing the differences between the fluctuations as reported by Executive Engineers and the actual results as recorded in the accounts of the past year from which you will observe that the variations are in some divisions very serious, -- notably those in the P.W. Stores, Godaveri Eastern, Kistna Eastern, P.W. Workshops & Godaveri Western Divisions while there are also large differences in the -- Consulting Architect, Godaveri Central & Kistna Western Divisions.

4. While fully admitting that -- differences between forecasts and -- actuals in transactions of this nature must, to a certain extent, be expected, yet I cannot think that such ridiculously large variations could have occurred if the matter had received that close personal attention from the heads of offices which the subject deserved, and which the provisions of Government order No.3008 W dated 24th: November 1898 required.

Offg: C.

21-9-99

9182

Statement shewing differences between the probable fluctuations in Suspense accounts during the last 3 months of 1898-99 as reported by Executive Engineers, and the actual net result as adjusted in the accounts of that year.

Divisions	Probables as reported by Executive Engineers								Actuals as [illegible]tted during Janu[illegible] February & March 99.								Differences								Remarks.
	Stock purchases	Stock Sales	Stock	Workshops manufacture Suspense	Miscellaneous advances.	London Invoices	London Stores	Total.	Stock purchases	Stock Sales	Stock	Workshops manufacture Suspense	Miscellaneous advances.	London Invoices	London Stores	Total	Stock purchases	Stock Sales	Stock	Workshops manufacture Suspense	Miscellaneous advances	London Invoices	London Stores	Total	
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
Coimbatore			1500		592			2092			869		-240			1109			631		352			983	
Architect		1162	3000		22320			20482		691	949		-22212			-21954		471	2051		108			1472	
Godaveri Central			1346		247			1593			200		206			406			1146		41			1187	
" Eastern	3949	280	20441		630			25300	4427	503	12463		1373			6160	8376	483	7978		2003			19140	
" Western	530		5000					5530	504	16	376		60			52	26	-16	5376		60			5478	
Kistna Eastern	1173	319	15825		284			14049	4633	321	2983		202			2173	3460	2	12842		82			16222	
" Western	10	11	1000		471			528	10	11	151		471			623			1151					1151	
Kurnool			800		4			796			178		-4			174			622					622	
Madura			100		500			400			462		205			257			362		295			657	
P.W. Stores	1300	74	8000		3908	65000	57000	13318	1362	72	102862		3773	62505	58152	102008	2662	-2	94862		135	2495	1152	88690	
P.W. Workshops				65729	419			65310				57009	895			56114				8720	476			9196	
Tanjore					355			355					185			185					540			540	
Difference between divisions (below Rs 500) lumped together			-778		-2623			-3401			76		1653			1729			854		4276			5130	
Total.	4342	1846	540	65729	30515	65000	57000	94972	2062	576	93279	57009	22737	62505	58152	15248	2280	1270	-93819	8720	7778	2495	1152	110220	

H. R. 8/11/99

C

8/11/99.

Pw. Ex 18/9182/99

Statement shewing differences between probables as given by Executive Engineers and actuals (as booked) under Suspence heads, vide, Secretary to Government Office Note No. 4108 C dated 13th October 1899

No	Divisions	Probables as given by Executive Engineers			Actuals as booked during January February & March 1899	Difference between columns 5 and 6		Remarks
		Debits during January February and March 1899	Credits during January, February and March 1899	Net		More	Less	
1	2	3	4	5	6	7	8	9
		Rs	Rs	Rs	Rs	Rs	Rs	
1	Coimbatore	-	2092	-2092	-1109	"	-983	
2	Architect	13900	34382	-20482	-21954	-1472	"	
3	Godavery Central	404	1997	-1593	-406	"	-1187	
4	Godavery Eastern	55500	80800	-25300	-6160	"	-19140	
5	Godavery Western	1000	6580	-5580	-52	"	-5478	
6	Kistna Eastern	88789	74740	14049	-2173	"	16222	
7	Kistna Western	2310	1782	528	-623	"	1151	
8	Kurnool	1200	404	796	174	"	622	
9	Madura	1700	1300	400	-257	"	657	
10	P.W. Stores	441100	427782	13318	102008	88690	"	
11	P.W. Workshops	32000	97310	-65310	-56114	"	-9196	
12	Tanjore	..	855	-355	185	540	-	
	Difference between divisions (below Rs 500) lumped together	3542	6943	-3401	1729	5130	"	
	Total.	641445	736417	-94972	15248	92888	-17332	

EXAMINER
P. W. ACCOUNT
1 - NOV 1899

N. R.

Offg: C

17-10-99.

16
8623/
9182

E. No. 27.
1,000—9-12-95.

KEEP-WITH CURRENT No. GOVT. OF MADRAS. } 1899 { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS,

dated 189 .

EXAMINER P. W. ACCOUNTS
1 - NOV. 1899
No.

Madras, 17th October 1899

OFFICE NOTE No. 3431 B/B

To

W.

Your O.N.No.4108 C dated 13th: -- October 1899.

Herewith a detailed statement showing how the figures entered in the statement forwarded with my O.N.No. -- 1136 A/B of 21st: September 1899 were arrived at. The original statements submitted by the Executive Engineers of -- the Divisions referred to in that Office Note are also enclosed for information and favour of return.

Offg: C.
17.10.99

P.W. Exel 7/9182/99

P.W. Current No: 866
9182/

EXAMINER,
P. W. ACCOUNTS.
1 - NOV 1899

~~No.~~ №4338C

Government of Madras.

P.W. DEPARTMENT.

Madras, 31st October 1899.

OFFICE NOTE.

From W

To C. a/o.

It appears that the Divns in which the greatest discrepancies exist are all workshop Divns and the Exec Engrs may possibly have some difficulty of making an accurate forecast of the fluctuations of their balances. Will you kindly, from the figures you may have, ascertain in these cases ~~where~~ in which Suspense Head the greatest errors have been made, and indicate means by which the Exec-Engrs concerned may be able to remedy the defects in future.

H C
30/10/99

P. W. 48.
1,000—18-7-99.

E. No. 27.
1,000—29-6-99.

KEEP-WITH CURRENT No. GOVT. OF MADRAS. } 1899. { P. W. DEPT.

dated 189 .

EXAMINER, P. W. ACCOUNTS.

Madras, 8th November 1899.

OFFICE NOTE No. 1262 A/B

To

W.

Your O.N.No.4338 C dated 31st: -- October 1899

Excluding the transactions under "Workshop Manufacture Suspense" which is a subhead confined to the P.W. Workshops Division, Madras, you will see from the detailed statement I have now had drawn up that the suspense head under which the greatest difference arose is "Stock", the Divisions responsible for the variations being the Godaveri Eastern, Godaveri Western, Kistna Eastern, and P.W.Stores, the last Division heading the list by a difference (in round figures) of no less than Rs: 95,000/-. The General Superintendent anticipated a net increase of Rs:8,000/- to his stock balance in the transactions for the quarter ending 31st: March 1899 while the increase actually amounted to Rs: 1,03,000/- in round figures !

2. The forecast of fluctuations which Executive Engineers are required to submit relates only to the last quarter of the year, and is drawn up at a time when the probable actuals for at least one of those three months are fairly -- well known, so that an estimate has only to be framed for the last two months of the year; all that is necessary in order to make the estimate of those 2 months of value, is that the Executive Engineer should devote a quarter of an hour to -- the subject, giving it his personal consideration. His accountant would be -- present and between them a very fair -- estimate of the probable debits and -- credits to each subhead of ~~stock~~ suspense could be drawn out. I am convinced that the -- matter has hitherto been left far too much to the accountant.

H. R.

Offg: C.

8/11/55

5P