

E + P. H (1945.) Department.

Ms SERIES.

G.O. No.

27 Jan

Dated

5.1.45

[Despatch Abstract.]

Stationery - Annual Stock-
taking - Report for 1944-5-

Recorded

Back papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G-6	1832	Edn	6-12-44				
"	3056	p.w.	3-11-44				
"	894	Edn	28-6-43				

Further papers.

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

STATIONERY DEPARTMENT.

FROM B.W. Day Esquire, T.C.S., Subdt. of Stationery (Madras) at Guindy, Saidapet P.O.,
TO The Secretary to Government, Education & P. H. Department, Madras.

No. A.1.3352/44, dated 22-11-1944.

STATIONERY STORES - Annual Stock taking - 1944-45 - Report - submitted -

I have the honour to forward herewith the report of the Stock taking Officer together with the statement of excess and deficiency referred to in para. 2 thereof.

2. Articles which have been found damaged or otherwise become unserviceable as per remarks made by the Stock Taking Officer will be separated from the main stock and either disposed of in auction or made the best use of as usual.

3. The total of excesses and deficiencies this year are even more than last year. This is due to the theft of 146 reams of paper from the stores about which a report has already been submitted to Government. It is also due to the fact that the prices of all articles of stationery have gone high and the values of both excesses and deficiencies are therefore inflated.

4. Until the date of completion of stock taking i.e. 11-8-44 the book balances of 17 items in the A Section could not be reconciled for want of indents. The balances as they were entered in the store stock books were taken for the purpose of the Stock Taking Officer's statement. After issue of special reminders to the indenting officers the indents were got back from them and in a few cases the stock book balances had to be corrected due to either incorrect posting of issues or incorrect balancing after issues were made. A statement showing at a glance the figures adopted originally and as they should be now is put up at page 4 of the statement relating to Section A.

Section A.	Excess.	Deficiency.
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For the original entries.	Rs. 1645-5-10	and Rs. 1091-14-4
Read as modified.	" 1380-3-3	and " 1131-11-11

The total value of the excesses and deficiencies in all the Sections A, B, C and D including the godowns of the stores will be as below:--

Excess.	Deficiency.
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For the figures appearing in the last line in para. 2 of the Stock Taking Officer's report against the entry 1943-44.	Rs. 4398-5-1	and Rs. 3,544-11-7
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Read as modified.	" 4133-2-6	" 3,584-9-2
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In my letter No. A.1. 3330/44, dated 14-11-1944 reporting the theft of 146 reams of paper I have recommended the writing off Rs. 1,472-12-10 being the value of paper stolen and if my recommendation is accepted the balance of the deficiency to be written off is only Rs. (3584-9-2 minus 1472-12-10) Rs. 2111-12-4. The excess may be brought to account and the deficiency written off.

for SUPDT.

From

Sri Rao Bahadur K.S. Srinivasacharya, M.A., B.L.,
Retired Deputy Collector & Special Officer
for the verification of the Stationery Stores,
(Madras) at Guindy, Saidapet P.O.,

The Superintendent of Stationery, Madras.

No. /44 dated 11th August 1944.

Sir,

In G.O.No.(Ms) (Revenue) 1210, dated 15-6-1944, I was re-employed as Deputy Collector for six weeks and posted as Special Officer for the verification of Stationery Stores; and I joined duty on the afternoon of 23-6-1944. In Government Memo.(Revenue Department) No.2022-B-44/2 dated 22-7-1944, I was granted extra-ordinary leave for 7 days from 11-7-1944 and my period of employment as -- Special Officer was extended till 11-8-1944. I completed my work on 11-8-1944.

2. The statement of excesses and deficiencies prepared in accordance with rule 203 of the Madras Stationery Manual in respect of the stock in sections A,B,C and D are enclosed duly countersigned by me. My remarks in the several registers which have been copied in the above statements may kindly be perused and necessary action may be ordered to be taken regarding the disposal of articles not fit for issue from the stores.

3. The following are the figures showing the value of the excesses and the deficiencies in the stock found during the year under report and the previous five years :-

Year.	Value of excess.	Value of deficiency.	Difference.
	RS.	RS.	RS.
1937-38.	389 11 9	92 6 1	plus 198 7 9
1938-39.	445 11 6	292 8 8	" 153 2 10
1939-40.	473 10 5	164 6 8	" 309 3 9
1940-41.	1105 3 8	368 15 3	" 736 4 5
1942-43.	2417 15 9	2639 0 10	Minus 221 1 1
1943-44.	4398. 5. 1	3544 - 11. 7	Plus 853. 9. 6

The preparation of excess and deficiency statements was much hampered as the figures in the ledger and in the stock books had not been reconciled for several months. In para 203 of the Madras Stationery Manual, it is laid down that the statement should be prepared day by day as the stock-taking proceeds and the Stock-taking Officer is required to see that this is done. As a matter of fact only the book balances of the stock-clerks' account and the balances found by me on verification were posted daily; but as the stock-clerk's book balances had not been reconciled with the ledger balances the valuation of the excesses and deficiencies -- under each head could not be computed. The work of reconciliation was completed only on the 11th and the statements were completed only on that date. It is regrettable that in spite of the remarks contained in G.O.Ms.No.894 Edn., dated 28-6-1943 on the report of the stock-taking in 1943 that the monthly reconciliation of the day books and stock books should be done regularly as required by rule 188 of the Madras Stationery Manual, volume I, the reconciliation was not made regularly.

4. In a separate annexure to this report, I have made some remarks about certain articles of stationery as those remarks have not been embodied in the Excesses and Deficiencies statements. I request that due action may be taken on them. In another annexure I have made some general remarks on the unsatisfactory condition of the godowns. I request that suitable action may be taken to render the godowns safe.

5. Packing material - Dealwood boxes, planks, nails, gunnies, hoop-iron etc.

I have checked all the items under the above heading. Separate books are maintained for these articles. No excess and deficiency statement has been prepared for them, as they do not fall under the category of stationery stores.

6. I append below the certificate prescribed in rule 204 of the stationery Manual :-

"I CERTIFY that I have personally verified by actual counting, the stock of stationery in the Stationery Office with reference to the balances appearing on the dates of verification of the several items in the stock registers maintained in the stores section of the Stationery Office and in accordance with paragraphs 198 to 203 of the stationery Manual.

"I further certify that there are no other articles in the store-rooms which have not been examined by me and the list of excesses and deficiencies herewith submitted is a true and complete list of all the variations between the balances appearing on the dates of verification and the stock on hand on those dates".

S. Prasad
SPECIAL OFFICER FOR THE VERIFICATION
of Stationery Stores, M a d r a s.

ANNEXURE I.

A. SECTION.

Black Board Brushes :- In one box, several brushes are eaten away by insects. No precautions were taken against them. Subsequent to my inspection, the stock-clerk tells me that Napthaline balls were purchased and put in the boxes containing the brushes.

B. SECTION.

I. (1) White printing 1/3rd margin unruled :- No.C.F.17 Big.

A large quantity of damaged paper was kept loose in heaps without being counted. I had them counted in my presence. There were 59 reams and 328 sheets of such paper damaged by white ants - some badly and others more or less slightly. The slightly damaged papers may be stitched into quarto size note-books and issued to officers. The badly damaged papers may be used as cut slips.

All bundles of paper are kept too close to the walls on either side, thus rendering them liable to be damaged by damp in rainy weather. At least a foot of space should be left between the walls and the bundles.

(2) White printing 1/3rd margin unruled for Secretariat. stock is 785 reams and 193 sheets of which 16 reams and 143 sheets are damaged wholly or in part. The partly damaged paper may be stitched into note-books and issued. This paper has been long in stock and the average demand for it from the Secretariat during the last 5 years works to 181 reams per year. The stock on hand will serve for over four years. As the paper is likely to deteriorate further, it may be issued for offices other than the Secretariat also.

II, Similarly white ants have damaged large quantities of paper : e.g.,

(1) Glazed buff 1/3rd margin unruled small - C.F.17. - 16 reams and 225 sheets.

(2) White printing 1/3rd margin ruled - Small C.F.16-A - 25 reams and 495 sheets.

(3) Note continuation sheets 1/3rd margin unruled - C.F.17 big: 2 reams and 329 sheets.

(4) Cream-laid royal 32 lbs. 2 reams and 109 sheets.

(5) Note continuation sheets 1/4th margin ruled for Non-Secretariat offices - 4 reams and 470 sheets.

(6) godown stock : white printing D.F.20 lbs.

The stock on hand is 458 bales each bale containing 18 reams. Out of 270 loose reams are damaged by rain water at one end. The book value of this is Rs.1923-12-0.

III. Loss due to thefts. Godown stock.

(1) Bleached D.F.21 lbs. Sirpur. Stock is short by 136 reams. The shortage is said to be due to thefts before May '44 and the same was noticed on 5-5-1944 when there was an issue of 200 reams. The theft was reported to the police on 19-7-1944.

(2) Godown stock. Unbleached quad 37 lbs.

The shortage of 10 reams is said to be due to a theft on 22nd or 23rd July 1944 committed by breaking open a portion of the bamboo above the door of the godown. This has also been reported to the Police on 24-7-1944.

IV. Godown Stock. white printing F.C.10 lbs.

In one bale 22 reams were found damaged by rain water. The book value of this is Rs.78-6-0.

C. SECTION.

(1) Tracing cloth 36" wide. Two full rolls each 24 yds. long and one roll measuring 17 yds. 2 ft. & 11 inches are damaged by rain water throughout their length at one end. These rolls

6
-2-
rolls should be kept flat on a raised bench or frame instead of being stocked against a corner of the wall. The same remark applies to Calico / Winterbothams which are heaped on the bare floor instead of being kept on raised planks.

(2) Tracing cloth 24" wide. A length of 5 yards 1 ft. and 4 inches is damaged by rain water.

(3) Tracing paper 2490 - substitute. In one full roll of 50 yards, 13 feet are damaged.

(4) Tracing Paper 2490. The stock on hand is Yds. 12-0-6" of which all except 4 yards are damaged.

(5) Tracing Paper Parchment 60" wide. The stock on hand is Yds. 3292, ft. 2, inches 9 of which Yds. 40-1'-10" is damaged.

(6) File Books. Of the stock of 7866, as many as 1311 are damaged and useless having been eaten away by rats, cockroaches or white ants.

(7) Blank Books 4 quires each. Of the stock of 2069, as many as 269 are damaged badly or slightly.

(8) Flat file cases II sort - Ordinary. Of the stock of 23, 20 are damaged by white ants.

(9) Roneo Impression paper. Of the stock of 37 reams and 10 sheets, 8 reams are slightly damaged by rain water.

L. Prasadachari
SPECIAL OFFICER FOR VERIFICATION
of Stationery Stores,
Madras.

5 7
ANNEXURE II.
GENERAL REMARKS.

The Godown stock is arranged in four big tin sheds, one tiled room and one terraced room. The sheds are not safe from house-breaking and theft and thefts have occurred in the current year. The Public works Department never certified as to their safety. The sheds are also said to be leaky in heavy rains.

The rooms in which the loose stock of sections A, B and C is kept are not water-tight and they leak in heavy rains. The walls become damp and the stationery kept close to them are damaged. -- White ants also have affected many of the items of stationery and no precautions were taken against them.

It must be observed that stores worth several lakhs of rupees are kept under rather primitive conditions.

Guindy, Saidapet P.O. |
Dated 11th Aug., 1944. |

L. Prasadachari
SPECIAL OFFICER FOR VERIFICATION
of Stationery Stores, Madras.

Annual

Stationery - ~~Annual~~ stock taking - Report for 1944-5 Recorded.

C.No.57788B/44.

From the S of S. No. A-1-3852/44, dated 22-11-1944.

ORDER/Ms. No. 27 Edn. d/ 5.1.1945.

Recorded.

2. Para 3 of the Report and the remarks of the S of S.- The value of the excess and the deficiencies in the stock of stores in the stationery office as worked out by the Special Officer for verification of stores ~~and~~ modified by the Suptd. of Stationery amounts to Rs. 4133-3-0 and Rs.3584-9-0 respectively. A sum of Rs. 1472-13-0 being the value of 146 reams of paper lost on account of theft in the Station Stores has already been ordered to be written off the accounts in G.O.No.1832 Edn., d/ 6-12-1944.

The excess of Rs. 4133-3-0 (Rupees four thousand, one hundred and thirty three and annas three only) should be brought to account and the ~~deficiency~~ balance of the amounting to Rs. 2111-12-0 (Rupees two thousand one hundred and eleven and annas twelve only) will be written off.

3. The Superintendent of Stationery is requested to see that the stock registers are maintained properly and that the defects in accounts pointed out by the Special Officer do not recur in future. The instructions in rule 188 of the Madras Stationery Manual, Volume I, regarding the monthly reconciliation of the day books and stock books

10 precedent
H 223.6N1
894.6dm
28.6.45

h 34
1 cf

h 1 cf

h 19-10 cf
9 (A)

h 94 (A)

3584-9
1472-13
2111-12

h 19-10 cf

h 19-10 cf

h 19-10 cf

h 19-10 cf

h 19-10 cf

h 19-10 cf

h 19-10 cf

h 19-10 cf

h 19-10 cf

h 19-10 cf

h 19-10 cf

h 19-10 cf

h 19-10 cf

books should be observed strictly in future. *This is a note factor*
note that this has been ignored by the
Supt. of Stationery thought though
it was pointed out to him
 11-12-44 *12/12/44*
 GO. No 894 d 28/6/43.

4 The Supt. is also requested to take adequate precautions against damage of the kind referred to in Annexure I to the report of the Special Officer.

Note:- Please see report of the Special Officer on the annual stock-taking of the stationery stores on pp. 3-4 and the remarks of the S of S. thereon on p. 1 c.f. Draft order above is for approval. The S of S. is being asked to ensure the strict observance of the instructions in rule 188 of the Stationery Manual, Vol. I *in another connection also*. The file may be sent to Finance for acceptance of the draft order.

What action is being taken under P74?

Submitted that the fact that

the sheds in the stationery stores are not sufficiently secure has already been brought to the notice of Govt. by the Supt. of Stationery - Vide his letter on p 1 c.f. of G.O. No 3056 P.W d 3-11-44. An expenditure of Rs 1000/- for providing the necessary fortification to the sheds has been sanctioned in the G.O. referred to above.

The draft order may be accepted.

An addition may be made to the draft order asking the Supt. of Sty. to take adequate precautions against damage of the kind referred to in Annexure I on pp. 5-6 of the Manual.



copy of report
11-12-44
3056 P.W
3-11-44

Review of
** Audit report for 1942-43*
(order are under review)

18/12/44

(F)

11-12-44

(F)

18-12-44
18-12-44

Finance

Fin Exp-A



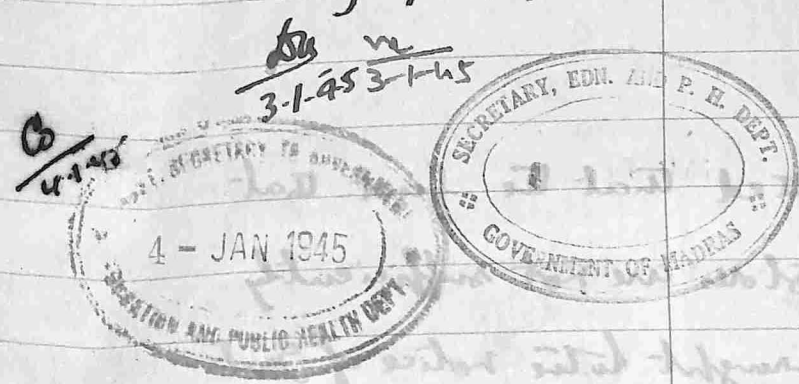
30-12-44
25-12-44

Fin. W

67/168
2.10.45

⑦ *F & P. H. Dept.*

With reference to Finance note on p 2 ante, a para (para 4) has been added to the draft order on pp 1-2 ante. and the draft, as added to may now issue. H.E.'s A₂ may perhaps see.



4/1/45

A₂

4/1/45

E 864040

With reference to Finance note on
p 2 only, or here (p 2) has been added
to the draft order on H-1-5 and the
draft as added to your new issue H-1-5 A-2
may perhaps be

2/1/52

A

2/1/52

2/1/52

...the fact that
...not sufficiently
...the nature of
...the letter on p 1 of
...the
...the
...the