

E + P. H (1945) Department.

Ms. SERIES.

G.O. No.

454 Esm

Dated

23.3.45

Order at pp. 5-6 d. 7.

[Despatch Abstract.]

Govt Press. - Audit Report -

1942 - 43. Further orders
passed

Back papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
1906 90	1906	Edn	23.12.46				

Further papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
90.	1211	Edn	18-6-46				

47
12/1

② Memo. 1636 F/45-1 Edn. 7/17.1.45
Gm. Pm. Audit Report
1942-43 - Part III Contingent register

It is observed that about 150 petty pay-
ments are made from permanent advance
on an average per month, i.e., 5 daily. It is
not therefore clear why the Superintendent
does not find it feasible to record such
transactions in the Contingent register
as and when they occur in accordance
with provisions of articles 103 and 104,
Madras Financial Code, Volume I.

Under article 114 (d) ~~Contingent~~ Con-
tingent bills endorsed to suppliers and
Contractors are required to be entered
in the register in red ink; ~~it may~~
~~not present~~ any great difficulty in
preparing the recoupment bill at
the end of each month or when the
permanent advance runs short,

2.
by totalling the amounts of petty payments made during the period in question.

The Superintendent, Government Press, is requested to offer his remarks on the above and to state why the instructions laid down in the Madras Financial Code should not be strictly followed.

divi
15.1.45

Jb
15.1.45

Cap
16/1/45

The S. L.

des
16/1

From
A.G. Anderson Esq.,
Superintendent,
Government Press, Madras.

66340

To

3
The Deputy Secretary to Government,
Education & Public Health Department,
Fort St. George, Madras.

Sir,

No. Accts

Dated 14th Feby. 1945.

Sub: Audit Report 1942-43 - Para III- Contingent Register.
Ref: Education & Public Health Department Memorandum No. 1636 F/45-1 Edn., dated 17-1-45.

With reference to the above, I have the honour to state that it is possible to record the daily transactions and close the entries for being billed at the time of recouping the Permanent advance but there will be the difficulty in carrying the totals classified under more than 19 sub-heads and 7 or more minor heads to several pages along with the totals of endorsed and adjusted bills. Thus it is likely to lead to errors necessitating reconciliation after verification of all the vouchers at the time of drawing the bill constituting a waste of clerical labour. The present system which is in almost vogue from the inception of the Press has been working very smoothly and it has not been objected to in audit hitherto as it does not contravene in any way the principle of accounting under the Code rules.

2. The existing procedure of accounting all small payments

from

from Permanent advance on properly made up vouchers on different dates on a date when the bill is made out is found to be quite feasible so far as this office concerned and if Government have no serious objection to it, it may be allowed to be continued.

C. Anderson
Superintendent.

SD AM

3/6
26/3

C. no 1636 F/45

p 2. m 6.

p 3 C R.

pp 9. 1. 2. 6

5/ (4) E + PH Dept
Goat Press - Audit Report - 1942-43 - Families orders

passed:

From the A.G. No 33 F-21/265 d 10. 1. 45

" the S.G.P. No Acch d 12. 2. 45.

Read again Gons 1906 E. d. d 23. 12. 44

Order 4 54.

Edu. dated 23. 3. 45

Contingent Register

In the Circumstances stated by the S.G.P. in his letter No Acch d 12. 2. 45, the Goat ^{accr} ~~ding~~ that the Existing procedure in the maintenance of the Contingent Register, ^{in the Goat Press} ~~be continued~~ as a special case for the present.

The A.G. is requested to

[P.T.O.]

may be continued

6
 Have the system examined again on merits
 by ~~his~~ staff at the time of the next local
 audit of the Govt Press and to report to the
 Govt on the necessity or otherwise of the
 continuance of the present procedure
 of maintaining the Contingent Register
 in the Govt Press.

CP
 19.8.45
 JD
 W.S.W.

CP
 28/8/45

To The S.G.P.
 " The A.G. (H.O. Secy)
 Dpd
 29/3

Exhibit of Audit report

Government of Madras

III. Contingent Register.- It is observed that in respect of payments made from the permanent advance of the Press, the transactions have been recorded in the contingent register on the date when the advances are recouped by a contingent bill instead of as and when transactions actually took place. Attention is invited to Articles 103 and 104 of the Madras Financial Code, Volume I, which require that the transactions should be recorded in the register on the dates of actual payment from the Permanent Advance and attested by a Gazetted Officer.

The contingent Register is not also being closed at the end of each month as required by Article 105 of the Madras Financial Code, Volume I. The Register may be required to be maintained on proper lines as indicated in the Code Rules in future.

G.O. No. 1206, P.H., dated 20th November 1939.

S.S.D.'s note

Paragraph III: There are two sets of entries in the contingent register one relating to contractors or other suppliers bills for which no cash payment is made and the other relating to petty items of expenses met from the Permanent advance. Individual contingent bills are to be drawn in the former case with reference to Article 114 of the Madras Financial Code, Volume I and consolidated bill in the case of the latter. Unless two separate contingent registers are maintained the suggestion given in the audit cannot be given effect to. Under the existing procedure small payments made from the Permanent advance are entered in the contingent register as often as required for its recoupment at the time of preparing the office contingent bill and attested by me. The suggestion of the audit to record minor items of expenditure met from the Permanent advance in the contingent register as and when the transactions occur is therefore not feasible. Further, the total daily payments from the Permanent advance are entered in the cash abstract book referred to in para I and daily verified. The existing procedure which has hitherto not been objected to by the audit on account of the practical difficulties referred to above and in view of the daily ~~and~~ check on payments from permanent advance exercised by me through the cash abstract book may therefore continue.

Superintendent, Government Press, for publication in the Fort St. George Gazette and issue of correction slip to Volume II of the Madras Services Manual.

End "

The S.G.P. should also be the
 initiator of the M.F.C. It cannot be
 different ~~of~~ maintaining the register
 to suit his own convenience. The fact
 that this defect was not noticed in audit
 cannot be a valid reason for giving the
 defective rules issued by Govt. office a free
 pass. The S.G.P. may be referred to the A.G. for remarks.

Fin Exp-A

The same suggested in 18.12.44 at A on page 5 above was he followed agreed to.

18.12.44

14.12.44

12.12.44

13.12.44

Exp-A

The following is A.G.

no for remarks on the S.G.P. reply

20/12/44

20/12/44

A.G.

A. G.'s Office,
Madras.

It is observed that about 150 petty payments are made from permanent advance on an average per month, i.e., 5 daily. It is not there-fore clear why the Superintendent does not find it feasible to record such transactions in the contingent register as and when they occur in accordance with the provisions of Articles 103 and 104, Madras Financial Code, Volume I.

As under Article 114 (d) ibid contingent bills endorsed to suppliers and contractors are required to be entered in the register in red ink, it may not present any great difficulty in preparing the recoupment bill at the end of each month or when the permanent advance runs short, by totalling the amounts of petty payments made during the period in question.

P. K. Gnanasagaran

Accountant General.

M. G. Education & P.H. Department, U.O.

A. G., Madras, U.O. No. O.A. 338-21/43-44/265 D 10/45

A draft memo is submitted for approval on the lines of the A.G.'s remarks.

15.1.45

15.1.45

15.1.45

Issue Memo 1636/45 D 17.1.45

C no 66300 For the S.G.P. in A.C. D 12.2.45

Please the S.G.P.'s reply

H-3-4 Y. The A.G. may see

S.C.P.'s reply in the lines

remarks of my.

6

3

16.2.45

17.2.45

A.G.

E.P.H. No.

No. 1636741
17-2-45



A.G.'s Office, Madras.
27-2-1945.

In the circumstances stated by the Superinten-

dent, Government Press, the existing procedure may be allowed to continue as a special case with the concurrence of the Finance Department.

08543

P. K. Gnanasagaran

Examiner, Outside Audits.

M.G. Education and Public Health Dept., U.O.

A.G. U.O. No. O.A. 338-21/43-44/326 D 27.2.45

ETPH Dep't (P)

With reference to Mr. A.G.'s note on p. 3, and
the file under the subject to be for remarks.

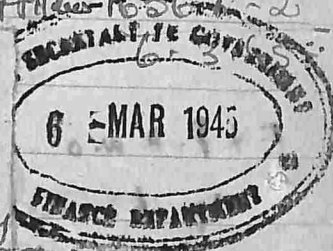
2.3.45

5.3.45

5.3.45

Finance (Exp't)

ETPH Dep't (P)



It would appear from the A.G.'s note
on page 3 above that he has no objection to
the existing procedure being continued in the
Govt. Press. Finance may agree.

2. It is not certain whether the present system
is sound enough and will not lend itself to commission
of financial irregularities such as temporary misappropriation etc. The A.G. may be requested to ^{have} examine the
system again on merits by his staff at the time
of its next local audit and to report on the necessity
or otherwise of the continuance of the present procedure.

9.3.45

9.3.45

What is the S.G.P.'s point
of view to be 2nd point
- K, at p. 1 of note to have
it does not seem to have
dealt with it. 10.3.45

Please see Dy Secy's query on p. 4 above.

The A.G.'s objection referred to at K
on p. 1 above ~~was~~ that the Contingent Register
of the Govt. Press is not being closed
at the end of each month as required
by Art. 105, M.F.C. Vol. I. This article
~~prescribes~~ ^{provides} for the (i) ^{that} a progressive total for
each column should be struck monthly
immediately after the monthly total; and
(ii) that the total should include all payments
and bills paid by book transfer under
each head from the beginning ~~under each~~
of the year up to the end of the last completed
month.

In his letter on p. 3 of the S.G.P. ^{has} ~~met~~ the objection, ^{in saying} that it is possible to record the daily
transactions and close the entries for being
billed ^(only) at the time of recouping the permanent
advance. ^{(This means that the register cannot be closed at}
month as required by the above rule and
that if monthly closing is done, it is likely
to lead to errors necessitating reconciliation
after verification of all vouchers at the
time of drawing the bill to recoup the
permanent advance. The S.G.P.'s proposal
to continue the present system referred to at
A above has not been objected to by the A.G.
view his note on p. 3 above. But before it
is confirmed as a permanent arrangement,
a further report of its working may be
called for from the A.G. as indicated in
para 2 of office note on p. 4 above.

11508 2/11/45

12.3.45

17 MAR 1945

10763

14.3.45

16.3.45

ETPH

