59

Scott. II-27—37,004—12-11-45.

Edn and P.H. (1946) Department.

MS. SERIES.

G.O. No. 439 Edn.

Dated 1.3.1946.

[Despatch Abstract.]

Stationery department – Audit report for 1943-44 –

Recorded with remarks.

Back Papers.

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

Further Papers.

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

Office of the Accountant General, Madras.
No.O.A.336-17/44-45 dated 17th April '45.
23

To
The Secretary to the Government of Madras,
Education and Public Health Department,
Madras.

15779

18 APR 1945
EDUCATION AND PUBLIC HEALTH DEPT.

Subject:- Report on the inspection of the accounts of the Government Stationery Office, Madras, for 1943-44.

—

Sir,

I have the honour to forward herewith a report on the audit of the accounts of the Government Stationery Office, Madras for 1943-44 and to request that the Orders of Government thereon may kindly be communicated to this Office in due course.

2. The general state of accounts was satisfactory.

3. Copies of the report are being forwarded to the Secretary to the Government of Madras, Finance Department and to the Superintendent of Stationery, Madras.

4. The minor defects noticed during audit have been included in an Audit Note sent direct to the Superintendent of Stationery, Madras, for necessary action.

I have the honour to be,
Sir,
Your obedient servant,

P. K. Gnanasagaram
EXAMINER, Outside Audits.

Encl: 4

T.D.

am
17/4

M.P.—1507 Audit—(M-2803)—4-4-38—80,000.

Supdt. of the Section receiving the entry.

This entry has been noted in the Detail Book for / Classified Abstract of ——— the month of ———

Gazetted Officer.

Superintendent.

Supdt. of Section desiring the entry.

Sent to Superintendent———Section for note and return.

Noted and returned.

Debit Post.

Page of Transfer Book Ledger———
Date of Posting—
Initials of Poster—

Credit Post.

Page of Transfer Book Ledger———
Date of Posting—
Initials of Poster—

AUDIT REPORT ON THE CHECK OF THE ACCOUNTS OF GOVERNMENT STATIONERY OFFICE, GUINDY FOR THE YEAR 1943 - 1944.

I. Demand, Collection and Balance Register - Recoveries to be effected on account of supplies made:-

Recoveries on account of supplies made to District Boards, Municipalities etc., during 1941-42; 1942-43; and 1943-44 have not yet been adjusted in a number of cases. The outstanding items relating to 1941-42 and 1942-43 for which recoveries have to be effected were pointed out in para 3 of Appendix to last Audit Report. Steps may please be taken early for recovery of the amounts in respect of items for which values have been fixed and for fixing the value of those items for which values have to be fixed, vide instances given below:

1941-42:

3 out of 20 items

A

1) Items ~~xxx~~ in respect of which even the values have not been fixed:- 40, 64, 93, 123, 131, 156, 171, 173, 181, 187, 203, 213, 239, 344, 352, 359, 380, 423, 431, & 447.

2) Items for which amounts recoverable have been fixed, but steps have not been taken to recover or adjust the amounts:- 280, 291. (Rs. 2-7-0 Plus 19-15-0). 2

1942-43:

3 out of 12 ←

1) Items No:- 4, 43, 55, 69, 107, 110, 141, 147, 148, 177, 185, & 298 (Value not fixed).

2) Items No:-

Item	Rs.			
22 -	Rs. 31	1	0	✓
62	9	5	0	×
195	34	7	0	✓
206	134	10	0	✓
259	20	7	0	✓
279	14	4	0	✓

1943-44:

1 out of 7 ←

1) Item Nos:- 27, 60, 176, 184, 285, 308, 324 (value not fixed)

2) Item Nos:-

13 items still pending

21 items recovered

Item Nos.	Amount				Item No.	Amount.			
3 -	Rs. 300	3	0	✓	205	48	9	0	✓
18	131	0	0	×	212	63	11	0	✓
26	71	7	0	✓	224	52	14	0	×
28	17	3	0	×	275	166	4	0	×
30	446	15	0	×	276	61	7	0	✓
36	15	14	0	✓	280	239	9	0	✓
61	93	10	0	×	281	46	10	0	✓
63	22	7	0	×	282	11	10	0	✓
74	210	0	0	✓	304	42	7	0	×
80	42	12	0	✓	310	496	11	0	×
128	15	11	0	✓	318	19	8	0	✓
141	838	6	0	×	321	686	10	0	✓
156	16	8	0	✓	327	1997	12	0	×
178	803	12	0	✓	338	453	14	0	✓
188	13	9	0	×	341	1	8	0	✓
190	79	2	0	×	342	1319	3	0	✓
191	2	11	0	✓					
202	22	4	0	✓					

3) In the following cases only a portion of the amount due has been collected. The steps taken to adjust the balance may kindly be stated.

R

Item No. & Year.	Amount recoverable	Amount recovered.	Balance.	
322/1943-44	Rs. 257 4 0	8 9 3	248 10 9	✓
329/ -do-	744 10 0	119 14 0	624 12 0	× 359-5-0
339/ -do-	1302 4 0	717 3 3	585 0 9	× 352-2-1

II. Tenders and Agreements:-

(a) Supply of gloy bottles of 20 Ozs. for the year 1943-44:-

There were 3 tenderers for the supply of 1500 gloy bottles required for the year 1943-44 Viz.

Page in File No. 7850-42.	Name of the tenderer.	Rate at which tendered.
1) Page 183	Eastern Group Supply Agency, Calcutta.	@ Rs. 1-12-0
2) 179	Bombay Stationery House, Bombay.	2- 7-0
3) 103	Parsram Jethanand & Co., Madras.	2- 8-0

The rates effected by the third tenderer alone was accepted although the rate quoted by the first was the highest. It was stated that the offers of (1) and (2) were not considered as they did not send samples. It is, however, seen that although the Bombay tenderer offered to send samples on application, samples were not called for and in the case of the Calcutta tenderer although the samples of other articles tendered by him (water proof drawing ink and soft rubber pieces) were called for in No.B.L.7850-42 dated 7-5-'43 sample of gloy bottle was not called for. The omission to call for samples of lowest tenderer has not been explained. A saving of about Rs.1118-4-0 at Rs.0-12-0 a bottle for 1491 bottles supplied during 1943-44 could have been effected if the lowest tender was accepted and this is brought to notice.

(b) Supply of bamboo baskets:

Bamboo baskets measuring 30" x 22" x 20" were purchased locally from Mr. P. Venkatasami at the following rate:

Item No. in Committee book.	No. supplied.	Rate.	Amount.
11 C D/16-4-'43	71	Rs.1/14/-	133 2 0
25 C D/4-5-'43	29	-do-	54 6 0

But subsequently baskets of smaller measurement, viz. 28"x 18"x 16" were purchased at the same rate viz.Rs.1/14/- as shown below from Messrs. B.T.R. & Co.

237 C.	52	1/14/-	97 8 0
238 C	58	-do-0	107 8 0
244 C	60	-do-	112 8 0
248 C	30	-do-	56 4 0

It has been stated that the baskets of smaller size were accepted at the same rate as for bigger size as the supplies made by Mr. Venkatasami Chetty were found to be not quite fit for packing though of bigger size. It may kindly be stated as to why a contract was not entered into for the supply of baskets required for 1943-44 as over 1000 baskets of various sizes were purchased during 1943-44 involving an expenditure of over Rs.1650/- as shown below:

Item in committee Book.	No. of baskets.	Amount paid.
11 C	71	133 2 0
25 C	29	54 6 0
26 C	100	162 8 0
140 C	100	143 12 0
146 C	98	171 8 0
154 C	102	147 4 0
196 C	64	92 0 0
201	54	78 4 0
208	98	171 8 0
237	60	107 8 0
238	60	110 12 0
244	116	182 8 0
248	64	98 12 0
		Rs. 1653 12 0

(c) Under clause 4 of the tender notice for the supply of stationery articles etc. the successful tenderer is required to execute an agreement within fifteen days from the date of intimation of the acceptance of tender. Failure to execute the agreement within the period of 15 days will entail the forfeiture of tender deposit besides the cancellation of the tender. It is noticed that long delays have occurred in the execution of the agreements after the acceptance of tenders in several cases as shown below. In reply to similar remarks during last audit it was stated that "steps would be taken to avoid delays of the kind". It is observed that no steps were taken to expedite the execution of the agreements. || B

Particulars of contract.	Date of intimation of acceptance of tenders.	Date of execution of agreement.	Date on which supply should commence.
1. V.Perumal Chetty & Sons. - Pencils.	28-2-43	22-11-43 - 9 mths	1-4-43
2. P.N.Gooptu & Co. Steel nibs & pins	26-2-43	29-11-43 - 9 mths	1-4-43
3. The Renown Trading & Shipping Agency. Conveyance & stationery articles.	30-3-43	11-3-44 - 1 yr	1-4-43
4. Salvation Army Property Co. - Purchase of waste paper cuttings Old gazette, News papers & publications:	4-9-43	14-3-44 - 6 mths	1-10-43
5. Koday Ribbon Carbon & Allied Industries, Bangalore. Typewriter ribbons, Ink for RRR Duplicator & Roneo duplicator.	26-2-43	23-12-43 - 10 mths	1-4-43
6. M/s.Desi Ink Works. Blueblack ink, scarlet ink, rubberstamping ink, Indian made liquid ink, etc.	25-3-43-	11-3-44 - 1 yr	1-4-43
7. M/s.Hoogly Ink Co.Ltd. Printing Ink black.	25-3-43	15-2-44 - 10 mths	1-4-43
8. Lilly chalk works. Chalk white & chalk coloured.	1-3-43	20-1-44 - 11 mths	1-4-43
9. Royal Tailoring Co. Buttons (Alluminium & brass) gilt buttons, thread buttons.	27-[illegible]-43	9-9-43 - 6 mths	1-4-43
10. Royal Tayloring Co. Tailoring works.	17-3-43	2-8-43 - 4 mths	1-4-43

(d) Under the amendment to the Indian Stamp Act published in Fort St. George Gazette Part IV B Supplemental dated 25-9-43 the stamp duties chargeable on agreement bonds executed from 1-10-43 have been increased to twice the amount previously charged. It is observed that in the cases of agreements executed on or after 1-10-43 the bonds were written on 12 annas stamp paper instead of on Rs1/8/- stamp paper. The circumstances in which stamp paper of correct value were not used may please stated.

Particulars of agreement.	Date of execution of agreement.	Value of stamp papers used.
1. V. Perumal Chetty & Sons: Proprietors of the Madras Pencil Factory - Supply of pencils black, drawing, hard and copying. x. 1000 gr. @ Rs.16/- per gross 20 " 36/- -do- 40 " 36/- -do- 15 " 24/- -do- 18 " 30/- -do- 18 " 30/- -do- 5000 doz. 4/- per dozen	22-11-43	Rs.0 12 0
2. M/s.Hoogly Ink Company. Printing Ink 5000 lbs @ 0-15-6 per lb.	15-2-44	-do-
3. M/s.Desi Ink Works Blue black regn. ink: 12000 bottles @ 2/8/- a bottle Scarlet ink powder 5000 packets @ Re.1/- a packet Cheque writing ink in 20 Ozs. 500 bottles @ 2/8/- a bottle Red Ink bottles: 600 bottles @ Rs2/8/- a bottle	11-3-44	-do-
4. P.N. Gooptu & Co. Steel nibs Red Ink: 3000 gr. @ Rs5/- per gross comfort: 1000 3/8/- -do-. Pen holders: 400 gr. @ Rs8/4/- per gross Drawing pins large: 24gr @ 8/4/- -do- small 24gr. 6/-/- -do-	29-11-43	-do-

4

5. M/s. Lilly chalk Works Tirunakoil. Cahlk white 4000 box @ 1/2/- each coloured 2000 " 2/4/- "	20-1-'44	Rs.0 12 0
6. M/s. Renown Trading ~~xx~~.& shipping Co. - Transport of stationery articles. Amount of contract Rs.5000/-	11-3-44	-do-
7. M/s.Khoday Ribbon,Carbon & Allied Industries. Value of contract Rs.48000/-	23-11-'43 ~~23-11-43~~	-do-

III. Register of Securities furnished by subordinates:-

The Store Keeper furnished a Fidelity bond No.1 G 5999 for Rs.3000/- of the Clive Insurance Co., Ltd, Calcutta for '43-44 as security for due performance of the duties of the post. The annual premium due on the above policy from 1-4-44 should have been paid on or before 20-4-44. When the premium was sent to the Insurance Company they wrote to the Superintendent of Stationery on 18-4-44 that they have decided to restrict the scope of the cover afforded by their fidelity bonds to losses or shortages of money or stores consequent on the servant's dishonesty only and that they are not prepared to cover losses due to the servant's default or negligence and they are not in a position to renew the bond which expired on 31-3-44. No action was taken to secure a fresh policy up to 15-7-44. On 15-7-44 the attention of the Store Keeper was drawn to the reply of the Company and he was asked to furnish urgently the necessary security. On 21-7-44 a proposal for fidelity guarantee to the "Ocean Accident and Guarantee Corporation Ltd" was received from the Store keeper and sent to the Company and a Guarantee Policy No.3550 issued with effect from 25-7-44 for one year was received on 7-8-44. No security was furnished for the period from 1-4-44 to 24-7-44. The loss that had taken place during the period was not covered by the guarantee approved by the Company. It may be noted here that a loss of 146 reams of paper valued about Rs.1500/- occurred during the period not covered by any security and Government have written off the loss in G.O.Ms. No.1832 Edn. dated 6-12-'44. If any further loss during the period is disclosed there is no security to cover the loss.

49 (M)

The attention of the Superintendent is therefore, invited to the duties imposed upon the departmental authorities by Article 282 of ~~xxxxxx~~ Madras Financial Code when a Fidelity bond is furnished as security by any subordinate and the importance of renewing the bond on the due dates.

H 167-168 of Book No 34

It is also observed that a similar delay occurred in 1943 in the production of renewal premium receipt. The fidelity bond to be renewed from 1-4-43 to 31-3-44 was not renewed till 10-1-44 though the store keeper was reminded on 29-5-43 and 31-8-43. The Company granted the renewal premium receipt only on the strength of a certificate furnished by the Assistant Superintendent on 29-12-43 that the stock held by the Store Keeper from 1-4-43 to the date of certificate was caused to be verified and found correct. As the company has issued the guarantee policy on the strength of the certificate furnished by the Assistant Superintendent, the propriety of granting such certificates by the Assistant Superintendent without obtaining orders of the Superintendent of Stationery may please be considered. ||

It is also observed that a similar certificate was also granted in 1942 by the Assistant Superintendent as the store keeper did not pay the renewal premium to the Company on the due date. As the form of security furnished by the Store Keeper does not appear suitable in view of the repeated failures to renew the bond on the due dates it may also please be considered whether any other form of securities mentioned in Article 279 of Madras Financial Code may not be taken.

H 164-166 of Book No 34

7

(5)

IV. Paper supply during 1943-44 and payment made at the provisional rate to mills:

Payment for the supply of paper by the Mills (Andhra, Punalur, Bengal, Sirpur, & Titaghur) during 1943-44 was made in the first instance at the provisional rates laid down by the Controller of Printing & Stationery (India) in his letter No. P. P.O.3/38/43 dated 14-8-43 to the Superintendent of Stationery, Madras "subject to adjustment after such cost analysis as the Government might think fit to introduce". The final rate for the year 1943-44 was not however decided till August '44 and the necessary adjustment to be made is still pending.

The final rates for the paper supplied during 1943-44 was fixed by the Controller of Printing & Stationery (India) Calcutta as follows:

(i) "The provisional prices paid for supplies made in the first six months of the financial year 1943-43 eg.4/43 to 9/43 would be regarded as final and

(ii) The final prices for supplies made during the second six months of the year 1943-44 eg: 10/43 to 3/44 would be provisional prices already paid reduced by one anna per lb. of each quality and variety of paper delivered.

According to the final rates fixed a refund of one anna per pound of paper supplied during the period from 1-10-43 to 31-3-44 is due to Government from the several mills. The question of refund and the method of refund are stated to be under correspondence between the Paper Directorate and the Mills concerned. The Director of Paper (Office of the Chief Controller of Purchase, Supply) stated in his letter No. SY/1 -D.P. (26) 03/44 dated - 31-8-44 that the method of refund was not yet decided upon and the Superintendent of Stationery, Madras would be advised as soon as a decision was reached and no action should be taken by the Superintendent of Stationery till then.

The tonnage received by the Stationery Office during the period 1-10-43 to 31-3-44 is as follows:

Mysore Paper Mills:

	Tons.	Cwt.	Lbs.
10 & 11/43 -	Nil.		
12/43	18	3	44
"	21	16	48
"	9	1	78
1/44	77	15	98
2/44	69	19	90
3/44	70	14	48

Punalur Paper Mills:

10/43	29	9	103
11/43	18	17	16
12/43	-	-	-
1/44	13	17	96
2/44	161	11	10
3/44	39	15	40

Titaghur:

3/44	1	17	32

Andhra Paper Mills:

	Tons.	Cwt.	lbs.
10/43 -	27	6	48
11/43	33	13	64
12/43&1/44	..	..	..
2/44	40	19	32
3/44	49	12	22

Bengal Paper Mills:

11/43	20	..	..
"	11	19	92
12/43 to 3/44	Nil.		

Sirpur Paper Mills:

10/43 to 1/44	Nil		
2/44	3	12	105
"	9	0	15
"	5	9	27

The refund due from the above Mills at one anna per pound of paper supplied has not been received till the date of audit and the decision of Paper Directorate regarding the method of refund is still awaited. The total amount of refund due to Government and the further action taken thereon may please be intimated.

V. Quarterly verification of Stores by the Store Keeper:-

As laid down in Rule 189 of the Stationery Manual a reasonable proportion (to be fixed by the Superintendent) of the stock of articles should be verified by the Store Keeper with the unopened stock

stock and loose stock registers and submit a certificate of verification together with (i) a list of excesses and deficiencies found by him (ii) a list of articles damaged or unserviceable or likely to become unserviceable on the 10th of October, January, & April. The verification was not done from 1942 and the submission of certificates of verification to the Superintendent due for the quarter ending 31-12-41 and subsequent quarters was suspended. The reasons for non-verification and submission of certificates were stated to be due to (1) non availability of correct book balances owing to the delay in reconciliation of figures between the Store ~~keeper~~ stock books and the ledgers and (2) want of sufficient accommodation in the new premises at Guindy where there is no facility to keep the articles shown as issued in the Stores stock books but not actually issued to packer, separately from the main stock in the stock sections. It was therefore suggested that it would not be possible to observe the provisions of the rule in the Stationery manual strictly till the old premises are made available or the construction of temporary sheds approved in G.O. No. Ms.3244 P.W.D. dated 23-11-44 is completed. Government have however ordered in G.O. Ms. No.1858 Edn. & P.H. dated 11-12-44 that special steps should be taken to ensure that the quarterly verification of stores by the Store Keeper is done regularly in future. The action taken with reference to orders of Government may please be intimated.

Ⓙ 3-4

119-20 Ⓟ

VI. Stock in excess of requirements:-

The following articles are remaining in stock for a long time unused. Necessary action may please be taken to dispose of the surplus stores at an early date.

	Ledger Page.	Vol.	Description.	Quantity in stock before 1942-43.	Issues in 1942-43.	Issues in 1943-44.
1.	362&363	IV	Winter botham book cloth from D.G.S. & local.	8378 Yds.	Nil	Nil
2.	152	IV	Flat file cases Special yellow	600 Nos.	Nil	25 Nos.
3.	368	VII	S.C.Ribbons Royal Portable (D.G.S.)	36 Nos.	Nil	4 Nos.
4.	194	V	Pencil Green: O.B.in 43-44:	Gr. doz. No. 2 5 11	..	Gr. doz. No. 0 1 3 Sep. 0 0 2
5.	128	IV	Oil boards: 276 plus 3 recd.in 3/43:	279 Nos.	5 Nos.	26 Nos.
6.	258	IV	Rexine cloth 24 G.52" Black M.F.D.G. of S.	Yds. ft. in. 146 0 9	Yd.ft.in. 0 1 6	..
7.	263	IV	Rexine 10 G.48" black 159 D.G. of S.	151 0 9	..	..
8.	374	IV	Tape braid 1 1/8" white cy. 200 Yds issued in September 1944.	10871 Yds. 7842 " 146 " 529 "	7842 Yds. [illegible]	Nil Balance on date 21,346 Yds.
9.	380	IV	Tape braid 1 1/8" Red. 2000 Yds issued in 7/44.	4606 Yds. 7019 "	4618 Yds. Balance on date: 15073-2-0	13 Yds.
10.	7	I	Ag laid 52 lbs. 24" x 27" 12 sheets issued in 4/44.	69 reams	Nil	Nil
11.	16	I	Lancashire Ledger. 28 lbs. Issued in 44-45: 25 Rms. 24 sheets.	Rms. sheets 42-43:1128 375 43-44:1290 175	Nil	Nil
12.	120	I	Note Paper Boskunelli quarto post treble thick. No issue till 12/44.	Rms. shts. 8 150 in 7/42:14 200	77 sheets	Nil.
13.	396	I	Envelopes to match Boskunelli No issue till 12/44.	1499 Nos. in 7/42 10000 "	131 Nos.	Nil

VII. Appendix to the Audit Report for the year 1941-42 & 1942-43.

Replies to the Appendix to the Audit Report for the years 1941-42 and 1942-43 have not been received in this Office inspite of reminders. The delay in replying to the appendix to the Audit Report is brought to notice.

P. K.

Tk. EXAMINER, OUTSIDE AUDITS.

22-8-45

[illegible]
B

C.No. 15779 - From the A.G., Madras, letter No. O.A. 33f-17/44-45/23 d 17-4-45

Subject

Stationery Dept - Audit Report for 1943-44

Memo No. 15779-1.B.Edn., dated, 23-4-45.

The attention of the Supdt of Staty is invited to the report on the audit of the accounts of the Staty Office for 1943-44, a copy of which has been sent to him direct by the A.G., and he is requested to offer his remarks on the report at an early date.

21/4/45

23/4

Para 2 - p 14

To
The Supdt of
Staty

Despd
K.M.
24-4-45

20/4/45

20/4/45

E&R 29/5
Rd. 19/6
do. 7/7
" 26/7
" 7/8

C.F. 16.

DRAFT FOR APPROVAL.

SUBJECT:—

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

READ AGAIN ...., dated .... 19......

,, ,, ... ,, ... 19......

READ *ALSO*:—

No. ...... From the ...., No. ......, dated ...... 19......

,, ... ,, ... ,, ... ,, ... 19......

,, ... ,, ... ,, ... ,, ... 19......

Order / Resolution Ms. / Rout. No. ......, dated .... 19......

G.U. Off
28/8

Ref — No 15779-A/45-2 Edn d. 23.4.45

28/8

My dear Tremenheere

Subject:– Stationery Deptt – Audit Report for 1943-44 – Remarks thereon.

A
28/8/45

I am to invite your attention to Govt Memo No 15779-A/45-2 Edn d 23.4.45 ~~on the~~ above Subject and to the reminders ~~request you~~ issued thereon on the dates noted in the margin and to request that ~~to kindly look into the matter personally as no reply has~~ the reply to it may be expedited as the matter has been ~~been received so far to the five reminders issued on the~~ dates* ~~noted in the margin. The matter may be treated as urgent~~ ~~as it is~~ pending for a long time.

*
1) 29-5-45
2) 19-6-45
3) 7-7-45
4) 28-7-45
5) 7-8-45

Despd
29-8-45

To
C. W. Tremenheere Esq
M.B.E.,
Supdt. of Staty

27/8/45
KSU
27/8/45

Yours Sincerely

28/8/45

3/

Extract from the proceedings of an ordinary monthly meeting of the Municipal Council, Vaniyambadi held on Tuesday the 3rd January 1939 in the Municipal Office at 4 P.M.

Present.

Malayalam Abdul Quddus Sahib Bahadur, Chairman and other councillors.

xx xx xx

285. Read C.R.No. 17 dated 25-5-1938 appointing members for the town Planning Committee and the note of the Commissioner thereon.

Resolution: " A sub committee consisting of Messrs. M. Ahmad Batcha Sahib, C. Govindarajan, Haji Ahmad Ali Sahib, V.S. Viswanatha Mudaliar, C. Chengiligaru, Chairman and N. Mowlana Sahib

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From The Supdt.of Stationery,
(Madras) at Guindy,
Saidapet P.O.

To The Deputy Secretary to Government,
Education & Public Health Department,
M a d r a s.

No. A-1.2440/45 DATED 22-8-45. 194 .

20 AUG 1945

Sir,

Stationery Department - Audit report for 1943-44 replies to Government Memo No.15779-1B. Education dated 23-4-45.

--

Owing to pressure of daily work it has not been found possible to devote any time for the study of the audit report. The several sections of the office has to collect papers and materials to furnish a suitable-reply. It is therefore requested that a month's time may be given to furnish the replies. The replies will be sent during the last week of Septr.45.

38131

for Superintendent.

26-10-45

Stationery dept - Audit Report for 1943-44 - Replies 14 E4804(D)

From the Supdt of Stationery no A-1 2446/45 d 22 8 45

Memo. No. 15779 B/45-4 Edn d 3-9-45

In the circumstances stated, the Supdt of Stationery is permitted to submit his replies to the audit report by the end of this month.

53
3/9

3/9

3/9/40

USR
1/9/45 ...

To The Supdt of Stationery
Rd 11.10.45

From The Supdt. of Stationery,
(Madras) at Guindy,
Saidapet P.O.

To The Deputy Secretary to Govt.,
Education & P.H. Department,
Madras.

OCT 1945

No. A-1-2440/45 DATED 27th Octr. 1945.

Sir,

STATIONERY DEPARTMENT - AUDIT REPORT for 1943-44 - Replies to -
Ref:- Education & P.H.Dept. reminder dated 11-10-1945.

48983

The Annual Administration Report of the Stationery Department which is already overdue is under preparation. The Audit Report can be taken up only after the Administration report is submitted to Government. Replies to the audit notes will therefore be sent by the 15th of November 1945.

for SUPERINTENDENT.

27/10/45

Ed - PH Dept
B

Coy 8 may be reminded

next on 19.11.45

29/10/45

29/10/45

30/10

From The Supdt. of Stationery,
(Madras) at Guindy,
Saidapet P.O.

To The Deputy Secretary to Government,
Education & P.H. Department,
Madras.

No. A-1.2440/45. DATED 29th November. 1945.

Sir,

STATIONERY DEPARTMENT - Audit report for 1943-44 - remarks called for.

Ref:- Telephonic message by post dated 21-11-45.

55347

Materials for answering the audit report are being gathered and draft remarks are being prepared. On completion of the draft replies, the report will be submitted to Government. Time may please be granted up to 15-12-45.

E&PH Dept

Sy & may be reminded next on 21.12.45

SGk. 30.11.

for Superintendent.

8/12/45

6/12/45

8/12/45

T.M. by Post
20.12.45

Edn & PH Dept
B
2-1-46

From,
The Dy Secy to Govt, Edn & PH Dept,

To
The Supdt of Staty,

Ref. your correspondence ending with your letter No. A1-2440/45 d. 29.11.45 Re: the Audit Report for 1943-44 of the Stationery Dept

Please state when your replies to the Audit Report may be expected

20/12/45

20/12/45

20/12/45

From C.W. Tremenhere Esq., M.B.E.,
Supdt. of Stationery (Madras)
at Guindy, Saidapet P.O.

To The Secretary to Government
Education & P.H. Department,
Madras.

No. A-1-2440/45 DATED 27-12-45.

5 JAN 1946

723

Sir,

STATIONERY DEPARTMENT - Audit Report for 1943-44 Remarks - Offered.
Ref:- Education & P.H. Memo No.15779-1-B-Edn., dated 23-4-1945.

Para I of the Audit Report - D.C.B. Register.

Of the outstanding items referred to, the following have been closed as recoveries have since been made.

1941-42. (1) 171, 187, 423.
(2) 280 and Rs.2-7-0 in item 291.

1942-43. (1) 107, 110, 298.
(2) 22, 195, 206, 259, 279.

1943-44. (1) 324.
(2) 3, 26, 36, 74, 80, 128, 156, 178, 191, 202, 205, 212, 276, 280, 281, 282, 318, 321, 338, 341, 342.
(3) 322.

A1

Valuation statements have not been sent in respect of other items under category (1) in 1941-42, 1942-43 and 1943-44 as the concerned officers have not yet returned the indents duly acknowledged in spite of reminders. However, a list of articles supplied have been prepared from the issue registers of this office and valuation has been fixed and sent to the officers with a request to remit the cost at an early date. In regard to the remaining item in category (2), the officers have been reminded to settle the accounts very early.

M
p5 (K)

As regards items 329, 339 (part recoveries), further collections have been made and the balance has been reduced to Rs.359-5-0 and Rs.352-2-6 respectively. These items relate to the supply of paper made to the District Judges of Kistna and Vizagapatam for printing judgments in Civil cases of the Moffasal Courts - Vide - G.O.No.407 Edn., dated 15-3-1944. The supply is made to the Court printers by the District Judges in dribblets as and when required and the cost recovered from them or remitted as and when realized. This accounts for the delay in settling the accounts.

Para II of the Audit Report - Tenders & Agreement.

(a) Supply of Gloy Bottles. The prices quoted by the Eastern Supply Agency were subject to fluctuations and sale of goods in the intermediate period. The rates quoted by the Bombay Stationery House were said to be firm not only for 7 days i.e. up to 17th February 1943 but they also said that they were f.o.r. Bombay and that the responsibility for loss etc., after booking should be at Government risk and that the railway receipt for supply will be sent by V.P.P. Due to war conditions, it was inadvisable to accept such terms. Messrs. Parsram Jethanand was a local dealer and his rates were firm upto 25-2-1943 and has been a regular contractor for other goods also. Further there was transport difficulty on account of which regular supply from distant places could not be assured. In the above circumstances the rate of Rs.2-8-0 per bottle was accepted.

The samples of water-proof liquid ink and soft rubber sent by the Calcutta tenderer were found to be useless and unacceptable. The samples of these two items were called for obtaining the opinion of the Chief Engineer, P.W.D. regarding their suitability for drawing purposes.

P.T.O.

(b) Supply of Bamboo baskets. The system of packing in bamboo baskets was introduced early in April 1943 at the suggestion of the Chief Controller of Imports (Iron & Steel Licenses) in view of the scarcity of packing materials such as nails, hoops etc., arising out of war conditions. As this was a war measure the quantity of baskets required could not be foreseen for placing a tender. However, the Cannanore Jail and the Victory Memorial Blind School, Poonamallee were consulted as to whether they can make and supply the baskets. The replies were in the negative. Hence the purchase was made from Messrs. B.T.R & Co., The Baskets supplied by them were protected on the sides by split bamboo and were stronger than the previous purchase. Tenders were called for, for 1945-46. The Lilly Chalk Works, Tiruvanaikoil and one Mr. B.Varada Sah, Chintadripet quoted for the articles. The rates quoted are Rs.2/8/- and 1-12-6 respectively for the size of baskets in question. Varada Sah's sample was inferior and unsuitable for the packing. So the higher rate of Rs.2/8/- was accepted. In the circumstances, it will be seen that the purchase from Messrs. B.T.R & Co., at Rs.1-14-0 was not uneconomical.

(c) Item (4). Salvation Army -- Waste paper.

No tenders were invited for the purchase and removal of waste paper for the 2nd half-year of 1943-44. But Government authorised the Superintendent of Stationery to enter into contract with the Salvation Army for the purchase and removal of waste paper for the second -- half year of 1943-44 and informed him that provision should be made reserving the power to Government to with-hold ~~xx~~ sale of waste paper from specified offices at Government's pleasure. This matter was under correspondence and final orders of Government were received in January 1944. Further the question of opening depots at Tenkasi and Ellore had to be decided by the Salvation Army in consultation with the Railway authorities. Hence the Salvation Army were in a position to execute the agreement in March 1944 only.

Items (9 and 10) Royal Tailoring Co. Tailoring work

Buttons etc.

The Company was called upon to execute the agreement on 26-6-1943 when the fair-copy of the agreement was ready. They were engaged in shifting their premises to another place and could not go over to the office to execute the bond forthwith. Hence there was delay.

Items 1, 2, 5, 6, 7 & 8. The delay is due to War conditions. In future the contractors will be asked to execute the agreements before they commence supplies, when normal conditions are restored.

Item 3. An agreement was signed at first by one N.S. Ganapathy Nadar, the Assistant of the Proprietor of the Renown Trading and Shipping Agency. The Company was then asked to state whether the Assistant referred to above, had been given any Power of Attorney to execute the agreement and if so, to produce it. As there was no written Power of Attorney, the original agreement signed by the Assistant was not accepted. The Company was thereupon called to execute a fresh -- agreement. Hence there was delay in the execution of the revised agreement.

(d) The Stamp duty was enhanced from 1-10-43. As the period of contract ran from 1-4-43 and as the amount of stamp duty was collected from the parties before the duty was enhanced, the enhanced duty was not collected. The period of contract is over. The instrument is no longer valid. It was however an omission.

Para III. The post of the store-keeper is now held by a different person and as war conditions no longer exist, there will be no such delays in renewing the fidelity bonds in time.

As regards other form of security that should be considered for the post of Store-keeper, it should be stated that the salary attached to the post is not commensurate with the risk and responsibility involved. Further there are very few Upper division clerks with the qualifications prescribed for the post and it will not be expedient to -- insist on other forms of security to be furnished by the Store-keeper.

Para IV. The Director-General of Supply, New Delhi reported in September 1945 that a general agreement on many points regarding one anna refund has been arrived at between the Paper Mills and the Paper Directorate. In November 1945, the Paper Directorate General of Supply reported that the Andhra Paper Mills have been exempted from the one anna refund. A further communication from the Paper Directorate is still awaited about the arrangement in respect of the other Mills for recovery or waiver of the one anna refund. The matter is under correspondence with the Paper Directorate. The last reference to the Paper Directorate was issued on 26-11-1945.

Para V. The quarterly verification is being done by the Store-keeper now. Action will be taken on the verification report as and when the reports are submitted by the Store-keeper.

Para VI. The present stock under the following items are noted below:-

1.	Single colour ribbons for Royal Portable.	...	Nil.
2.	Pencil green. ..	Gross.	1-4-8.
3.	Oil Boards. ..	Nos.	256.
4.	Rexine cloth. ..	Yds.	2-1-9.
5.	Tape 1-1/8" white. ..	"	19000.
6.	" " Red. ..	"	11502.
7.	Azurelaid 24" x 27" - 52 lbs.	Rms.	1-363.
8.	Note paper Baskerville. ..	"	7-270.
9.	Envelopes. " ..	Nos.	4317.
10.	Flat file cases yellow ..	"	576.

The issues under Lancashire Ledger D.F. 28 lbs., during 1944-45 was about 36 reams and 1008 reams were issued to Government Press since July 1945 up till now. This is a superior standard paper and it is expected to be consumed soon chiefly by the Press. Owing to paucity of straw boards, the Government Press was not manufacturing flat file cases to the extent necessary. Hence there has been very little issue under tape 1 1/8" white and red. The -- quantity on hand will be used up as soon as flat file cases are taken up for manufacture by the Press. The Superintendent, Government Press will be asked to use the Winterbotham Calico cloth also as early as possible.

Para VII. In this connection it may be stated that several experienced clerks have been taken over by other offices for work connected with the War and their places are filled up by new clerks under the emergency provision. This is the chief cause of long delay, in the matter of sending replies to the Audit notes consisting of several paragraphs. However replies to Appendices of the Audit Report referred to by the Examiner of Outside Audits will be sent to him direct soon.

SGK.28.12. 28/12

for SUPDT. OF STATIONERY.

Copy to the Examiner, Outside Audits, Office of the Accountant-General, Madras with reference to his No.O.A.33 f.17/44-45/23 dated 17--4-45.

25

65/113

Edn., & P.H.(B) Dept.

pp1-9 of C.No.15779/B/45 From the A.G. letter No.O.A.33.F.17/44-45/23 dated 17th April 1945.

pp21-22 of - C.No. 7233/B/45 From the Supdt. of Stationery, letter No.A.1. 2440/45 dated 27th December 1945.

Stationery Department - Audit Report for 1943-44 - Recorded with remarks.

G.O.Ms.No. ~~443~~ 439 Edn. dated ~~28~~ ~~2~~ 1-3---1946.

R e c o r d e d.

pp1-2 of

2. Part I of the Report: The reason given by the Supdt. of Stationery for not fixing the values so far for certain supplies of Stationery made for the year 1941-42 is not acceptable. He is requested to report the names of Officers concerned in respect of all the pending items with the amounts due in each case, so that recoveries may be effected by short disbursement of grants to the local bodies concerned.

p2 of

In regard to the amounts outstanding in respect of paper supplied to the District Judges of Kistna and Vizagapatam for printing Judgments in Civil Cases of the mufassal courts (items 329 and 339 of 1943-44), the Supdt. of Stationery is requested to address the District Judges concerned to verify whether the cost of paper supplied so far to the Court Printers has been remitted, and if not, to see that the printers make payments immediately

Not marginal note p3 of

p3 of

3. Part II of the Report: Items (a)(b) and (C): The explanations of the Supdt. of Stationery for not accepting the lowest tender in the case of gloy bottles and for not entering into a contract for the supply of bamboo baskets are accepted.

In 6 cases the delays in execution of agreements by successful tenders range from 9 months to nearly one year and are said to be due to war conditions. The explanation is not acceptable. The Supdt. of Stationery is requested to pay particular attention to this matter and to see that no avoidable delay occurs in future. His explanations for delays in re respect of items 3, 4, 9 and 10 are communicated to the Accountant-General for information. p22nf

(d):- The arguments adduced by the Supdt. of Staty., for failure to collect enhanced stamp duties from the parties concerned for the execution of agreement~~s~~ bonds are unacceptable. It is the law which is in force on the date on which an instrument is executed which determines the stamp duty payable in respect of it, and not the law which was in force on the date when its operation commenced. The matter is however dropped. p4nf

Legal Dept's note — p7nf

4. Part III of the Report: It has been pointed out in Audit that the Asst. Supdt. of Stationery granted in 1942-43 certificates of verification and correctness of stores for the renewal of the fidelity bond ~~appx~~ offered as security by the Storekeeper without obtaining the orders of the Supdt. of Stationery. The Supdt. of Stationery is requested to offer his remarks on this point. p4nf

The Govt. consider that the question of taking any other form of security mentioned in Art. 279 of the M.F.C. from the storekeeper in view of the repeated failures in the past to renew the fidelity bonds offered as security need not be considered, but that the Supdt. of Stationery should see that there are no similar delays in future in renewing fidelity bonds offered as security by the storekeeper. His attention is particularly invited to Art. 282 of the M.F.C. p5nf p4nf

5. Part IV of the Report: The further report of the Supdt. of Stationery is awaited. p5nf

6. Part V of the Report: The Supdt. of Staty., is requested to report from which quarter of the year the verification of stores is done by the storekeeper and whether the verification has been begun from January 1945 after the issue of G.O.No.1858. Edn. d/ 11-12-1944. p5nf (P) p20nf

7. Part VI of the Report: The reply of the Supdt. of Staty., is communicated to the A.G. for information. p5nf p23nf

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pp5-6nf

8. Part VII of the Report: The replies to the Appendices to the Audit Reports for the years 1941-42 and 1942-43 have not yet been sent by the Supdt. of Stationery to the Accountant-General. The reasons given by the Supdt. of Stationery for not sending the replies so far are not acceptable. He should not have spared the services of ~~several~~ ~~So many~~ some experienced clerks ~~allowing~~ as to let ~~his office work to suffer~~. He is requested to expedite his replies to the Appendices of the two previous audit reports as well as to the audit note of the present, ~~report~~ one and report the fact of having done so to Government. p6nf

General:-

9. The Govt. note that there ~~has~~ have been abnormal delays in dealing with the Appendices to the Audit reports of the previous two years and that the S. of S. has taken 8 months to send his replies to the present audit report. Such delays should be avoided in future.

DS's marginal note on p6nf

Despd (C5) 4-3-46

To the Supdt. of
Staty.
To the A.G. (with
encl.)
Spare copy.

(AK) 21/2/46 10.. 24/2/46 B 27.2.46

[illegible]

pp 1-9 cf C. No. 1577 B/45 – from the A.G., letter No. O.A. 23 f. 17/44-45/23 d. 17.4.45
B.

pp 21-23 cf " 723 B/46 – from the S.G.S., letter No. B.1.24-40/45 d. 27.12.45

Subject

Stationery Dept – Audit Report for 1943-44

The audit report of the accounts of the Stationery Office for the year 1943-44 is on pp 1-9 cf and the replies thereto of the S.G.S. are on pp 21-23 cf. They are examined below.

Para I of the Audit Report on p 3 cf and the reply of the S.G.S. on p 21 cf – Demand, Collection and Balance Register – Recoveries to be effected on account of supplies made:—

pp 3 & 21 cf The following table gives an idea of the number of items pending recovery according to the audit report and the number of items adjusted so far as reported by the S.G.S.:—

Description (1)	1941–1942 Number pending (2)	1941–1942 Number adjusted (3)	1941–1942 Balance remaining (4)	1942–43 Number pending (5)	1942–43 Number adjusted (6)	1942–43 Balance remaining (7)	1943–44. Number pending (8)	1943–44. Number adjusted (9)	1943–44. Balance remaining (10)
I Items in respect of which even the values have not been fixed. →	20	3	17	12	3	9	7	1	6
II Items for which amounts recoverable have been fixed but not recovered or adjusted →	2	1	1*	6	5	1	34	21	13

(* Part recovery of Rs 2-70 made. Bal. remaining Rs 19.150)

p 21 cf In respect of category I in col (1) above, the S.G.S. states that valuation statements have not been sent in respect of ~~the~~ outstanding items mentioned ~~against it~~ in cols (4), (7) & (10), as the concerned Officers have not yet returned ~~the~~ indents duly acknowledged in spite of reminders. He reports that a list of articles supplied have been prepared from the issue registers and valuation has been fixed and sent to the Officers with a request to remit the cost at an early date; and this presumably has been done only after the receipt of the audit report from the A.G. The reason given for not fixing values so far for supplies made from the year 1941-42 is not acceptable.

The ~~proper course for the S of S would have been to stop further~~ ~~issues to the concerned officers if the indents had not been~~ ~~returned~~ by them ~~duly acknowledged within a reasonable time and~~ ~~even after sending a couple of reminders or to have reported~~ ~~them to Govt for necessary action then and there~~. The S of S may be ~~be informed accordingly and~~ asked to report the names of officers in respect of all the pending items in the table overleaf with the amounts due in each case so that recoveries may be effected ~~for necessary action. In~~ ~~respect of local bodies, the amounts can be recovered by~~ by short disbursement of grants to the local bodies concerned.

D

A

3/2

L.A. may see.

The A.G. reports that in respect of the following items, only a portion of the amount has been collected:—

p 3 c/f

p 21 c/f

Item No & year (1)	Amount recoverable Rs. As. P (2)	Amount recovered Rs. As. P (3)	Balance Rs. As. P (4)	Balance as reported by S of S Rs. As. P (5)
322 - 1943-44	257-4-0	8-9-3	248-10-9	—
329 - -do-	744-10-0	119-14-0	624-12-0	359-5-0
339 - -do-	1302-4-0	717-3-3	585-0-9	352-2-6

The S of S reports that the items in col (5) above relate to the supply of paper made to the Dt. Judges of Kistna and Vizagapatam for printing Judgements in civil cases of the mofussal courts - vide G.O. No 407 Edn d. 15.3.44. The delay in recovery is reported to be due to the fact that paper is supplied in dribblets to the court printers and payments made to the S of S as and when amounts are realised from the printers. This does not appear to be the proper procedure. G.O. 407 Edn d. 15.3.44 ~~stipulates~~ provides for supply of paper on payment of cost. The entire cost of the paper should ~~in the first instance~~ be paid by the Dt. ~~Judges~~ Courts concerned. The G.O. also provides for submission of accounts by court printers to the Dt. Judges to safeguard against utilisation of paper for private work and this cannot be construed to mean the payment for cost of paper to the S of S only as and when amounts are realised from the printers. Home may see.

(K) p5

p21 c/f

K

(K) p5

I don't know your point will come out of this. The Dt. Courts, instead of the S of S, will have to wait for payment by the printers.
3/2

I think we may ask the S of S. to address the Dt. Judges concerned to check up whether the cost of the paper supplied so far to the printers has been remitted. This can easily be done by referring to the accounts & verifying whether the balance due tallies with the stock of paper held by the Courts.
3/2

K

Part II of the Audit Report on pp 3-6 c/f and the reply of the S of S on pp 21-22 c/f:—

(a) - Supply of Gloy bottles:— Please see the audit objection on pp 3-4 c/f and the reply of the S of S on p.21 c/f. The explanation of the S of S for not accepting the lowest tender may be accepted.

3/2

(b) - Supply of bamboo baskets:— Please see the audit objection on p4 c/f and the reply of the S of S on p22 c/f. The explanation of the S of S for not entering into a contract for the supply of bamboo baskets may be accepted.

3/2

(c) - Delays in execution of agreements by successful tenderers:—

Ten cases of delays in the execution of agreements are reported by the A.G. vide pp 4-5 c/f. Of these, seven cases range from a period of 9 months to nearly one year. The reason for the delay in six out of the seven cases (items 1, 2, 5, 6, 7 & 8) is stated to be due to 'war conditions' and in one case (item 3) due to the agreement in the first instance being executed by a person not authorised to do it. It is not apparent what is meant by 'war conditions'. Perhaps the A.G. is justified in his remark in the audit report that no steps were taken to expedite the execution of the agreements as promised on the occasion of the last audit report. The S of S may be asked to pay particular attention to this matter in future.

vide 'A' - p22 c/f

Yes - the S of S' expns are not at all acceptable
B - p4 c/f
3/2

As regards items 3, 4, 9, & 10, the explanation of the S of S may be communicated to the A.G.

22 c/f
3/2

(d) Failure to use stamp papers of the correct value in the execution of agreement bonds from 1-10-43:—

Please see the audit objection on pp 5-6 cf and the reply of the S of S on p 22 cf. The arguments adduced for the failure to collect enhanced stamp duties from the parties concerned are unacceptable. ~~are not valid~~. The S of S may be informed accordingly. However as the matter is an old one, no further action is necessary ⊗ in this respect. Legal may see.

A 3/2/feb

⊗ The amt of stamp duty short-levied is Rs 3/4 x 7 = Rs 5-4-0

Part III of the Audit Report on p 6 cf and the reply of the S of S on p. 22 cf:—

The A.G. draws attention to the following factors:—

(1) that no security was furnished by the Storekeeper for the period from 1-4-1944 to 24-7-1944 and that if any further loss during the period other than the loss of paper written off in Go No 1832 Edn d. 6-12-44 is disclosed there is no security to cover the loss,, Ⓜ p 9 cf

It is not likely that any further loss will be disclosed ~~for~~ during the period in question as the ~~B~~stock of stores has been verified recently by the Spl. Offr and orders passed on his report. 3/2

(2) that the Asst S of S granted in 1942 and 1943 certificates of verification and correctness of stores for the renewal of the fidelity bond offered as security by the Storekeeper without obtaining the orders of the S of S,,

The S of S has not offered his remarks on this point and they may be called for. 3/2

(3) the need for paying particular attention to Art 282 of the M.F.C. Reg the renewal of the fidelity bonds offered as security on the due dates, ~~and~~ p 167-Bk 34

The attention of the S of S may be drawn to this Article. 3/2

---

(4) the desirability of taking any other form of security mentioned in Art. 279 of the M.F.C. from the Storekeeper in view of the repeated failures in the past to renew the fidelity bonds pp 164-166-Bk 34

This aspect need not perhaps be considered in view of what is stated by the S of S at portion marked 'C' ~~etc~~ p 22 cf.

Yes. but S of S should see that there are no similar delays in future. 3/2

Para IV of the Audit Report on p 7 cf and ~~the~~ reply of the S of S on p 23 cf:—

The further report from the S of S in the matter may be awaited. 3/2

Para V of the Audit Report on pp 7-8 cf and the reply of the S of S on p 23 cf:—

The S of S may be requested to report from which quarter the verification of stores is done by the Storekeeper and whether the verification has been ~~done~~ begun from Jan 1945 after the issue of Go No 1858 Edn d. 11.12.44. 3/2 p 20 g Ⓟ

Part VI of the Audit Report on pp 8-9 cf and the reply of the S of S on p-23 cf:—

The reply of the S of S may be communicated to the A.G for information. 3/2

Part VII of the Audit Report on p 9 cf and the reply of the S of S on p 23 cf:— Orders on the audit report for the years 1941-42 were passed in Go No 1286 Edn d 24-9-43. ~~It is too long a period since September 1943~~. The replies to the Appendix to the Audit Report for 1941-42 ~~[illegible]~~ though a period of 2 yrs-4 mths has elapsed are still pending. Orders on the audit report for the years 1942-43 were passed in Go No 1858 Edn d. 11.12.1944 and it is more than a year and ~~still~~ replies to the Appendix ~~was~~ are kept pending

pp 10-11 g Ⓔ

pp 19-20 g Ⓟ

The reasons given by the S of S for not sending replies to the Appendices so far cannot be accepted. If the work in the Stationery Office suffered to such an extent by the going out of ~~all~~ several experienced clerks on lucrative jobs connected with the war, it was open to the S of S not to have spared all of them and to have retained some at least for the efficient running of the Office. The S of S may be asked to expedite his replies to the Appendices of the previous two audit reports as well as to the Audit Note ~~[illegible]~~ of the present audit report and report the fact of having done so to Govt.

Yes - this is very bad and a special note must be made of this, as also of the fact that the S of S took 8 months to send his replies to this report.
3/2

The case may be sent to L.A, Home, Legal and Fin for remarks.

28/1/46

28/1/46

3/2 Feb

LA / Home / Legal / Finance

E&PH [illegible] 15779 B/45-6
4.2.46

LOCAL ADMINISTRATION DEPT.
1 - FEB 1945
SECRETARIAT, MADRAS

L.A. Dept

Please see para 1 of the audit report on page 3 cf, the reply of the Superintendent of Stationery on page 21 cf and the ~~connected~~ notes of the E&PH Dept on pp 1-2 ante. This Dept may agree to action being taken as proposed by E&PH Dept at 'A' on page 2 ante. With these remarks the file may be passed on to Home Dept.

5.2.46 6/2/46

6.2.46

3444

Home
4/2/46 3/2

L.A. No. 3444-1B
6.2.46

Home Dept.

The file has been sent to this dept. for remarks with reference to K on pp 2-3 ante. Attention is invited to R in the Audit report at p.3 cf and to M in the reply of the Supdt. of Stationery at p.21 cf. This dept. may agree to action being taken as suggested at K on p. 3 ante.

5902 E1
8.2.46.

(C.5902E)

2. With these remarks, the file may be passed on to Legal.

9.2.46

9.2.46

9.2.46

11/2/46

Legal

Home U.O. No.
5902 E/46-1
11.2.46.

LEGAL DEPARTMENT.A

990

ASSISTANT SECRETARY
12 FEB 1946
LEGAL DEPARTMENT.

This file has presumably been sent to this Dept. with reference to A on p.4 ante. The contention of the Superintendent of Stationery at M on p.22, c.f. is without force. It is the law which is in force on the date on which an instrument is executed which determines the stamp duty payable in respect of it, and not the law which was in force on the date when its operation commenced.

As the period specified in the instruments has expired and as presumably there are no outstanding questions to be settled between the Government and the parties concerned, this Department agrees that no further action is called for in these cases.

K.M. 12/2/46

S

Office
Is this reply to A on p.4?
only w.r.t. Ascertain from E.P.H.
KVR 14/2

13.2.46 Fin

Legal U.O. 990-1
13-2-46.

ASST. SECRETARY TO GOVERNMENT
14 FEB 1946
FINANCE DEPARTMENT

Finance (Exp A)

This Dept. may generally agree to the action proposed to be taken by E.P.H. in their note on pp 1-6 above. ~~subject to the remarks of Legal above.~~

Expt 9109

ADS

28/2

SdA
17-2-46

19.2.46.

Fin U.O. 9109 ExpA
19.2.46

18.2.46

19.2.46

E.P.H.

DEPUTY SECRETARY TO GOVERNMENT
1 - MAR 1946

10491.

A draft order is submitted. ~~[illegible]~~

May be circulated to A4.

21/2/46

26/2/46

GOVERNMENT OF MADRAS
1 - MAR 1946

The draft may be approved

27.2.46.
D.S

1.3.46

A4

Ex P.H.D.

C2

2-10-46

M 48 8/6

7/6

Subject

Stationery Dept — ~~Audit~~ Audit Report for 1943-44.

Memo No. ——— 30411 C2/46-1 Edn dated 7-6-46.

pp 25-27 C (X)

The attention of the S of S is invited to G.O No 439 Edn d. 1-3-46 on the above subject and he ~~is informed that the further reports called for therein have not been received by Govt. ~~ ~~i.e. after a lapse of 3 months~~ ~~so far. He~~ is requested to furnish without further delay information on the following points mentioned in the G.O:—

/ Removed

(1) the names of officers concerned in respect of all the pending items of recoveries ~~shown~~ mentioned in the Audit Report still remaining unpaid with the amounts due in each case.,

para 2 p 25 C (X)

(2) whether the cost of paper supplied so far to the Court printers of ~~[illegible]~~ the Dt. courts of Kistna and Vizagap

— 10 —

2

for printing judgments in Civil cases of the mufassal Courts has now been remitted, and if not, whether action ~~was~~ has been taken for getting immediate payments;

(3) the further reports called for in paras 4 and 5 of Govt. 439 Edn. d. 1.3.46; p28cf ⊗

(4) the quarter of the year from which the verification of stores is done by the Storekeeper and whether the verification has been begun from Jan 1945; and para 6 - p28cf ⊗

(5) whether the replies to the Appendices to the Audit Reports for the years 1941-42 and 1942-43 ~~have~~ and to the audit note of the ~~present~~ Audit Report for ~~the year~~ 1943-44 have been sent to the A.G., and if so, the dates on which they were sent. para 8 - p27cf ⊗

31/5/46

6.6.46

SRK
6.6.46

Despd
61
10-6-46

To
The Secy S.
Rd. 29.6.46
Rd. 28.8.46
Rd. 16.9.46

~~26.10.46~~

Ex & P Dept 3/-
C2

D.O. Ref. No. 30411 C2/46-2 Edn. d. 8-10-1946

My Dear Karamatullah,

Subject:- Stationery Dept. - Audit Report for 1943-44

I am ~~directed~~ ~~directed~~ to invite your attention to Govt Memo No. 30411 C2/46-1 Edn. d. 7.6.46 on the above subject and to request you to look into the matter personally and expedite your reply. The matter has been pending for a long time and three reminders were sent ~~to the Memo~~. ~~The subject matter referred to in items (1) and (5) are very old ones requiring speedy action~~.

p1 below

Yours Sincerely
8.10.46

To
M. Karamatullah Esq. I.C.S.
Secy S.

Despd
9/10

3/10/46

7.10.46

SECRETARY, EDN. AND P. H. DEPT.
62689
18 OCT 1946
D.O.
GOVERNMENT OF MADRAS

Stationery Office, Madras,
at Guindy, Saidapet P.O.
Dated: 14/10/'46.

My dear Subramanyam,

Your D.O.No.30411 C2/46-2 Education dated 8/10/46
Stationery audit report for 43-44.

Owing to pressure of work connected with forecast, Budget, Administration report, Annual stock-taking, Appropriation accounts etc., the office was not in a position to take up the audit report. I have ordered that the work should be taken up at once and reply sent in about a week's time.

Yours sincerely,

DEPUTY
18 OCT 1946
EDUCATION AND PUBLIC HEALTH DEPARTMENT

C2.

To

M. Subramanyam Esq.,
Deputy Secretary to Government,
Education and Public Health Department,
Madras.

E&PH Dept
C2

SofS may be reminded next on ~~29.10.46~~ 10.11.46

21/10/46

22.10.46

34/15/11

21.10.46

T.M. by Post dated 14.XI.46.

From The Dy. Secy to Govt, E&PH Dept,

To The SofS.,

Ref. correspondence ending with your D.O.d. 14.10.46 Re: the Audit Report for 1943-44.

Please state when your reply to Govt Memo No. 30411 C2/46-1 Edn d. 7.6.46 on the above subject may be expected.

p 5 ante

pp 1-2 ante

11.11.46

11/11/46

12.XI.46

From: M. Karamatullah, Esq., I.C.S.,
Superintendent of Stationery,
(Madras) at Guindy,
Saidapet P.O.

To
The Deputy Secretary to Government
Education and Public Health Deptt.
Madras.

No.A1.2440/45 Dated: 28/10/'46.

C2

69219
18 NOV

Sir,

Stationery Department - Audit report for 43-44 - further remarks by Government - Replies to - Ref: G.O.No.438 Education dated 1-3-46 & Education and Public Health Memo.No.30411-C2/46-1 Education dated 7-6-46 para 2 of the G.O. quoted.

pp 1-2 ante

(1) The following items have since been closed.

Year 41-42 : Nos.131,156,352,431.
" 42-43 : " 148,62.
" 43-44 : " 176,184,285,308,18,28,30,141,188,190,275,304.

(ii) In respect of items still pending, the officers concerned and the amounts due to be recovered are noted below:

Year 1941-1942:

Category (A)	Item No.	Officer	Amount. Rs.	A.	P.
(a)	40	Superintendent, Borstal School, Tanjore.	38	6	0
(b)	123	Collector of Tanjore (for war fund raffle.)	225	0	0
(c)	181	Manager, Ramnad Estate	2	1	0
(d)	359	Manager, Sivaganga Estate	247	8	0
(e)	291	Health Inspector, Anti-Malarial Scheme, Ennore.	19	15	0
			532	14	0
(f) Category(B)	64	Commissioner Trichy Municipality (for Town Surveyor)	3	4	0
(g)	93	Commissioner Palamcottah Municipality (for Town Surveyor)	3	3	0
(h)	173	Commissioner Hindupur Municipality ~~Military~~ (for T.S)	8	12	0
(i)	203	Panchayat Surveyor, Kistna	1	8	0
(j)	213	" " (B Group) Paramakudi	22	2	0
(k)	239	Commissioner, Chingleput Military (for T.S.)	1	3	0
(l)	344	Commissioner Palamcottah Military (for T.S)	10	2	0
(m)	380	Tahsildar, Anantapur (for T.S)	2	2	0
(n)	447	Corporation of Madras for maintenance (Survey under Tahsildar, Madras)	20	13	0
		605-15-0			

Year 42-43 (Category A)

	Item No.	Officer	Rs.	A.	P.
(o)	55	Commandant Civil Pioneer Force, Bellary.	3	[illegible]	0
(p)	141	Executive Engineer, Pundi Reservoir Scheme.	6	6	0
(q)	185	Commissioner, Tanjore Municipality (for Special Deputy Tahsildar for encroachments)	1	14	0
(Category B)					
(r)	4	Commissioner, Tiruvannamalai Municipality (for Town Surveyor)	4	15	0
(s)	47	Commissioner Madura Municipality for (T.S)	88	8	0
(t)	69	Commissioner Palamcottah Municipality (for T.S)	11	11	0
(u)	147	Panchayat Surveyor, Sampata	21	10	0
(v)	177	Commissioner Chingleput Municipality, (for Town Surveyor)	41	14	

P.T.O.

Year 43-44 (Category A);

			Rs.	A.	P.
(w)	61	Manager Salur Estate.	93	10	0
(x)	310	Manager, Marungapuri Estate	496	11	[illegible]
(y)	327	District Judge West Godavari, Ellore.	18	15	6
(z)	339	District Judge, Vizagapatam.	352	2	6

Year 43-44 Category B.

(a1)	27	Commissioner, Gudivada Municipality (for Town Surveyor)	14	5	0
(a2)	63	Commissioner Chicacole " (for Town Surveyor)	14	15	0

(iii) Item (q) above:- The Collector of Tanjore has been addressed to recover or write off the balance amount due viz., 1-14-0 which is the value of shortages found in the supply made to the Special Deputy Tahsildar for encrochments.

(iv) Items a,c,d,e,o,p,w and X:- The officers concerned have not responded to reminders issued to them. The concerned heads of departments have been addressed to instruct the officers to pay the amounts due and settle the accounts forthwith.

(v) Item: (b): The Collector of Tanjore has been specially reminded to arrange for early payment.

(vI) Item (y):- The Amount of Rs.18-15-6 due represents the value of paper lost in transit out of the balance stock of paper which he returned to this office. The question of writing off this sum is under consideration.

(vii) The amounts due under category (b) viz., items f to n, r to v, A1 and a2 represent only the proportionate cost recoverable from the municipalities and Panchayat Boards. They have not yet paid the amounts in spite of reminders. The Collectors have been addressed in the matter.

VIII Out of 87 reams of paper white Printing D.F.20 lbs. supplied to the District Judge, Kistna, for printing judgments, he has taken for office use. Reams.19¼ and paid in full the cost of the balance of paper used for printing judgments and closed the accounts.

(ix) The District Judge, Vizagapatam, has informed me that he issued notice to the presses concerned to take immediate delivery of the papers and pay the cost. He has also been reminded in the matter.

(X) Para 4 of the G.O.

The Storekeeper is responsible for the custody of the Stores entrusted to him and periodical verification by him and submission of certificates by him as to the correctness of stock is consistent with the spirit of rule 189 of the Stationery Manual Volume 1. In the particular instance, as the insurance company wanted to know the correct position of the stock held by the Storekeeper, the stores in his custody was caused to be verified and a certificate issued to the company by the Assistant Superintendent on the strength of the Storekeepers verification This was done to expedite the renewal of the fidelity bond. The orders of the Superintendent of Stationery do not appear to be necessary for this. Delays in the renewal of the fidelity bonds will not occur in future. If the employee does not pay the premium in time to keep the policy alive, it is suggested that the amount may be advanced by the office and recovered subsequently from the employees pay.

(XI) Para 5 of the G.O.: The question of refund of one anna per lb. of paper is still under correspondence with the Paper Directorate and no definite reply has yet been received in the matter.

Continued:

(xii) Para 6 of the G.O.: The verification of stores is being done from 1st January 1945 (i.e) from the quarter ending with 30th December 1944.

(xiii) Para 8 of the G.O.: The replies to the appendices to the audit reports for 41-42, 42-43 and 43-44 will be taken up one by one and replied to as early as possible, and delays will be avoided in future. The latest report and appendix Viz., those of 1944-45 will be taken up first.

RS
30.10.46.

Karamatullah
30/10/46

SUPERINTENDENT OF STATIONERY.

PK/29/10.

6

E&PH Dept
C2

11

23-12-46

p25-27 cf (X) Read - G.O. 439 Edn d. 6-8-46

p7-9 cf C.No. 69219 - from the SGS; letter No A1-2440/45 d. 28-10-46

7/10

Subject

Stationery Dept — Audit Report for 1943-44.

Df 9/12 11 Memo No. 30411 C2/46-3 Edn dated 9-12-46.

The SGS is requested to furnish information on the following points:—

p7-8 cf (1) the ~~item~~ reasons for classifying the still outstanding items of each of the years 1941-42, 1942-43 and 1943-44 into category (A) and category (B).

A - p3 cf (X) The Audit Report for 1943-44 contained two categories of outstanding items, viz, (1) items in respect of which even the values have not been fixed and (2) items for which amounts recoverable have been fixed but steps have not been taken to recover or adjust the amounts. These two ~~categories~~ items do not ~~coincide with~~ come under categories (A) & (B) mentioned by the SGS in his letter read above.

(2) Whether ~~under~~ there are still any items in respect of which even ~~the~~ values have not been fixed;

p3 cf (X)
pp8 cf
(3) Whether item 60 for the year 1943-44 in respect of which value has not been fixed has been closed by recovering the amount from the party concerned, and if so, the amount involved and the name of the party may be intimated.

(4) the outstanding ~~pailon~~ amount against item 327-Dt Judge West Godavari, Ellore, ~~in~~ the year 1943-44 is mentioned as Rs 18-15-6 in the letter read above whereas the amount of the item mentioned in the Audit Report is Rs 1997-12-0. Does the

B - p8 cf balance stock of paper returned by the Dt Judge represent

12

difference between the two amounts?

(5) the outstanding ~~item~~ amount against item 63 - Commr Chicacole (for Town Surveyor) in the year 1943-44 is mentioned as 14-15-0 whereas the amount in the Audit Report is Rs 22-7-0. Has ~~the~~ diff a part payment been made in respect of this item? p3 cf (X)

(6) No mention has been made about item 224 for Rs 52-14-0 mentioned in the Audit Report against the year 1943-44. It may be stated whether the amount has been recovered and if so the party from whom it was recovered. p3 cf (X)

2. The S of S is requested to report whether replies to the audit note of 1944-45 have been sent to the AG, and if so, the date on which they were sent. He is also requested to report whether the appendices to the Audit Reports for 1941-42, 1942-43 and 1943-44 have been taken up, and if not, when they will be taken up. (XIII)-p9 cf

6/12/46.

7/12/46

To ✓ The S of S

Note:- For noting on this case, the information called for in the draft om is necessary.

6/12/46

7/12/46

29396

From: M.Karamatullah,Esq.,I.C.S.,
Superintendent of Stationery,
Madras at Guindy,
Saidapet P.O.

To
The Secretary to Government,
Education and Public Health Departme
Madras.

ASST. SECRETARY TO GOVER
HEALTH DEPT.

No.A1.2440/45 dated 17-12-46.

Sir,

Sub: Stationery Department - Audit report for 43-44 further information furnished. - Education and Public Health Memo.No.30411-C2/46.3-Edn. dated 9-12-46.

--- p21 cf (X)

(1) In this office letter No.A1.2440/45 dated 27-12-45 despatched on 3-1-46, Government were informed that valuation were fixed for all items referred to in the audit report for 43-44 (vide para (I). Hence all outstanding items for which cost was pending to be recovered were divided into two categories viz. A and B.

(2) Category:'A' represents items relating to those officers from whom the full cost of supply is recoverable and category 'B' represents items relating to Town Surveyors and Panchayat Surveyors in respect of which only a portion of the cost viz.$\frac{2}{3}$ in the case of Town Surveyors of Mufassil Municipality $\frac{1}{3}$ in the case of Madras and $\frac{1}{3}$ in the case of Union Surveyors are recoverable vi notes (iii) and (iv) under article 16 of the Stationery Manual Volume I. Hence the outstanding items have been divided into two categories 'A' and 'B'.

(3) There are no items for which values have not been fixed.

(4) Item 60 relates to Manager, Government Silk Factory, Kollegal. The cost viz.Rs.933-2-0 in respect of the supply was recovered and adjusted by Accountan General in March 46 accounts as per his T2.B.S&P.894/14-3-46.

(5) Rs.1,243-6-0 was recovered from the District Judge, West Godavari, Ellore and credited to Government. He returned to the Stationery Office paper worth Rs.735-6-0. There is therefore only Rs.18-15-6 due from a total of Rs.1997-12- referred to in the audit report. The question of writing off the amount viz Rs.18-15-6 is under consideration.

(6) Item 63, Commissioner, Chicacole (for Town Surveyor) only $\frac{2}{3}$ of Rs.22-7-0 or 14-15-0 is recoverable as stated in para 2 above.

(7) Item 224, relates to Forest Utilisation Officer, Madras. Rs.52-14-0 have been recovered and adjusted by Accountant-General in October 44 accounts as p his T2.B. S&P.No.555/48-12-45.

(8) Replies to the audit notes for 44-45 were despatched to the Accountant-General on 14-12-46.

Replies to the Audit notes for 43-44 are under preparation.

The other notes will be taken up early - 42-43 first and 41-42 afterwar on despatching the replies for 43-44.

R Siddique
23/12/46.
for Superintendent of Stationery.

SAS/19.12.

20/12

6/1/47

4.

25. 21

Ea. P.H. Dept.
C2.

~~Please see the report from the S. of. S on page overleaf to the memo on pages 11 to 12 ant. The S. of. S reports that the Audit reports for 43-44 is under preparation and that the Audit reports for the years 42-43 & 41-42 will be taken up afterwards. This may lie over till. 31-1-47.~~

RB
1/1/47.

138
4/3

Ea PH Dept
C2

15

pp.7-9 cf. C.No. 69219 C2/46 - from the S of S, letter No. A1.2440/45 d. 28.10.46

p13 cf. " 79376 " - -do- -do- 17.12.46

Subject

Stationery Dept - Audit Report for 1943-44

Dp
4/3

Memo No. 30411 C2/46-4 Edn dated 4-3-47.

pp7-8 cf. In respect of the items still pending recovery, the S of S has stated in his letter first read above that the concerned heads

p8 cf. of depts and collectors have been addressed in the matter. He is requested to report the further recoveries effected upto and the items still pending recovery

p13 cf. 2. With reference to item (5) of his letter last read above, the S of S is requested to state whether the amount of Rs 18-15-6 has been written off.

3. The S of S is requested to state whether the replies to

item (8) - p13 cf. the audit notes for 1943-44 reported to be under preparation

16

22-3-47

and if so, the date on which it was despatched
ave been despatched to the A.G. and in what stage the replies to the
ppendices to the Audit Reports for the years 1941-42 and 1942-43
re at present. The delay in sending these replies has again been
brought to the notice of Govt by the A.G. in her Audit Report for 1944-45.

3/3/47

in a separate file

To
The Secy S.

7/3

3/3/47

159

17

From: N.S.Arunachalam,Esq.,OBE.,ICS.,
Superintendent of Stationery,
Madras at Guindy, Madras 15.

To: The Secretary to Government,
Education and Public Health
Department, Madras.

24 AUG 1947

No.A.1.2440/45 dated 11th August 1947.

Sir,

Sub: Stationery Department - Audit report for 1943-44 - further information - furnished.

Ref: Govt.Memo No.30411-C.2/46-4 Edn., dated 4--3--47.

67855

Out of the items pending recovery enumerated in (ii) of my letter No.A.1.2440/45 dated 28-10-1946 the following items have since been closed.

1941-42: 40,123,181,359,291,64,93,173,203,239,344.
1942-43: 141, 185, 69, 147, 177.
1943-44: 61 & 310; 27 & 63.

The stage at which the matter stands in respect of the following items which are pending is noted below:

(1) D.C.B.213/41-42: The Treasury Officer, Ramnad has reported that recovery has to be effected from the Parvatipur Panchayat Board(which is now defunct) and that he has addressed the Special Officer, Ramnad District Board to pay the amount. The Treasury Officer has again been reminded.

(2) D.C.B.380/41-42: The question of writing off the amount viz.Rs.2-2-0 is under consideration.

(3) D.C.B.447/41-42: The matter is still under correspondence with the Corporation of Madras.

(4) D.C.B.55/42-43: The accepted bill has been forwarded to the Accountant General, Madras for adjustment. Intimation of adjustment is awaited.

(5) D.C.B. 4/42-43: The Collector of North Arcot has been addressed to expedite recovery.

(6) D.C.B.43/42-43: The Collector of Madura has stated that the Commissioner, Madura Municipality has already remitted the amount into the Treasury. Original chalan has been called for from the Commissioner. Its receipt is ~~w~~ awaited.

(7) D.C.B.327/43-44: The writing off of the amount of Rs.18-15-6 is still under consideration.

(8) D.C.B.339/43-44: Out of Rs.352-2-6 due, an amount of Rs.342-11-2 has been recovered. There is no need to recover the balance of Rs.9-7-4 as the District Judge, Vizagapatam has been permitted to take 10 reams of the paper supplied for printing civil judgments for the use of his office.

An Upper Division clerk has been posted specially to attend to Audit ~~reports for~~ notes for 1943-44 and to the Appendices to the Audit reports for 1941-42 and 1942-43 which will be disposed of at ~~a~~ an early date.

A.P.

22.8.47

for SUPERINTENDENT OF STATIONERY.

88

Pvs.20.

~~16~~ 18

~~70~~

Ex PA(2)

Please see the reply of the S of S on page 17 ante.
The further replies ~~reply~~ of the S of S ~~for~~ may be awaited
till 15.11.47 in regard to items 2, 4, 6 & 7

KAB
20.10.47.

ML
28/10/47

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19 17

Ex PA(2)

Stationery Department - Audit Report for 1943-44 - Further information

C No. 67855 From the S of S. No A.1.2440/45 D/ 11.8.47

Memo No 30411/1105 U. Sec D/ 29.11.47

The attention of the S of S is invited to his letter read above and he is requested to state when a reply may be expected to the items noted below:-

(1) D.C.B. 380/41-42.
(2) D.C.B. 55/42-43.
(3) D.C.B. 43/42-43
×(4) D.C.B. 327/43-44

To
The S of S.

KAB
13/11/47

26.11.47

ML
29/11/47

~~18~~ 20

E & P.H. (62).

Stationery Department - Audit Report for 1943-44 - Further information

Cm. 18966 from the S of S A1. 2440/45 d 8-3-48. P 25 upon

Memo no dated -4-48

The attention of the S of S is invited to his ~~letter~~ read above, and he is requested to expedite his reply to item D.C.B. 380/41-42

KRB.
9/4/48

Mr KRB

To
The S of S.

M. Write this on a fresh sheet & submit

9/4

Cr 21/9

From
The Superintendent of Stationery,
Madras at Guindy,
Madras 15.

To
The Secretary to Government,
Education & Public Health Department,
Madras.

SECRETARY TO GOVERNMENT
12 DEC 1947
AND PUBLIC HEALTH DEPT.

No.A.1.2440/45 dated 9-12-47.

Sir,

97865
p19 ante

STATIONERY - Department - Audit report for 1943-44 - further information furnished.
Government E. & P;H. Department Memorandum No.30411/46-5 Edn., dated 29-11-47.

The particulars required in respect of the items mentioned in the Government memorandum quoted above are furnished below:

(1) DCB.380/41-42. The matter is still under correspondence. ✗ p17 ante

(2) DCB.55/42-43. Adjustment has since been effected by the Accountant General, Madras. ✓

(3) DCB.43/42-43. The chalan or the certificate of credit for the amount remitted into the treasury is still awaited. ✓ p17 ante

(4) DCB.303/43-44. This has not been mentioned as one of the pending items in this office No.A.1.2440/45 dated 11-8-47. p17 ante

R Siddique
10.12.47
for SUPERINTENDENT OF STATIONERY.

KV.9

22
21

E4P.16(u)

This may lie over till 15-1-48 as reply is due from the S of S. for items 1 & 3 on page 21 ante

K.A.B.
7-1-48

C.V.A.
7.1.48

8/1/48

23

E4P.14(b2)

p21 C/-

C.No 97865

K.B.
23/2
26/2

Stationery Department - Audit Report for 1943-44 - Further information.

From the S of S No. A.1. 2440/15 dt 5-12-47

Memo No 30411-6 Edn dt 25-2-48

The attention of the Superintendent of Stationery is drawn to the letter read on the subject mentioned above and he is requested to expedite his reply ~~to~~ in regard to items

(1) D.C.B 380/41-42 ✓
and (2) D.C.B. 43/42-43. ✓

and as regards item D.C.B. 303/43-44 he is informed, that he was requested to expedite his reply to DCB 327/43-44 in Fin Memo No. 30411-46-1/2- Edn dt 29-11-47

p19 C/-

24

and not D.C.B 303/43-44 as stated in his letter read above.

K&B.
18248

JSH
24/2/48

To
The S of S

Despd
28/2

25

From
The Superintendent of Stationery,
Madras at Guindy,
Madras 15.

The Secretary to Government,
Education & Public Health
Department, Madras.

ASST. SECRETARY TO GOVERNMENT
13 MAR 1948
EDUCATION AND PUBLIC HEALTH DEPT.

No.A1.2440/45 dated 8-3-48.

Sir,

STATIONERY Department - Audit report for 1943-44 - further information.
Ref: Government Education & Public Health Memo No.30411-60-2 Education dated 25-2-48. p23

18966

The information required is furnished below:

DCB.380/41-42. The original indent sent to the officer for acknowledgement was not received and the bill of cost was sent with reference to the issues recorded in the departmental issue registers maintained in this office. The officer wanted to know the local board from which the amount should be recovered but in the absence of the original indent, the informations could not be furnished by this office. As the officer stated that the papers were not traceable in his office also, he has been asked to try to find out the information with reference to the entries that might have been made in the stock book of stationery articles maintained in his office before finally writing off the amount. Final reply from the officer is still awaited.

X

2. DCB.43/42-43. Certificate of credit has since been received and the item closed.

3. DCB.327/43-44. The District Judge, West Godavari, Ellore has written off the amount.

R Siddique
11.3.48
for SUPERINTENDENT OF STATIONERY.

KV.8

26

Ex.8.11(b2)

With reference to X on page 25 ante, may lie over till 10.4.48.

KRB
18.3.48

19/3/48

25

Ex.8.11(b2)

Stationery Department - Audit Report for 1943-44 - Further information

p.25 C.2

(c) no 18966 From the S of S. no A.1.2440/45 d/ 8-3-48

15/4

Memo no. 3041-46.) B2 dated 14-4-48

The attention of the S of S is invited to the letter read above and he is requested to expedite his reply to item D.C.B. 380/41-42

p.25 C.2

KRB
12.4.48

12.4.48

14/4/48

To
The S of S

DPO
24.4.48

From
The Superintendent of Stationery,
(Madras) at Guindy,
Madras.15.

To
The Secretary to Government,
Education and Public Health Department
Madras.

No.A.1. 12568/48. Dated: 24/12/48.

ASST. SECRETARY TO GOVT.
5 JAN 1949
592
EDUCATION AND PUBLIC HEALTH DEPT.

D No 439 1-3-46

Sir,-

Sub: Stationery - department - Audit report for 1943-44
Ref: Government memorandum No. 37359-C2/48-3 Education dated 22-11-48 and my reply No.A.1.12568/48 dated 29-11-48.

p39 ante

p38 ante

In continuation of my letter quoted above, I am to report that the sum of Rs.2-2-0 due against the D.C.B. No. 380/41-42 has been wixhx writte off.

p17 ante item (2)

D. Subbarayasastri

for SUPERINTENDENT OF St ONERY

PK.28.12.

Copy to the Treasury Deputy Collector, Anant ur with reference to his RC.5102/48-E2 dated 11-12-48. In this co ection his attention is invited to his No.L.Dis.15598/48-H1 dated -11-48 and he is informed that no further action is necessary in his ice.

450

E. P4
EC2

With the receipt of reply on p-29 ante from the S/S, the replies are complete to our Memo. on p/p.p./ based on Gi 439 Em of 1-3-46. The replies are p/p- 7.8, 9, 13, 14, 17, 21, 25 & 29 ante have been ~~[illegible]~~ examined & No further remarks seem necessary & the papers may be ^copies^ stitched with Gi. 439 Em of 1-3-46.

p.25-27 ⊗

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5/3/46

[illegible]
2/4/9