Put away

Sectt. II-27—39,004—24-10-44.

E+, P. H

# (1946) Department.

MS SERIES. A

**G.O. No.** 52 Edn

**Dated** 8-1-1946

22

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**[Despatch Abstract.]**

Stationery Stores - Annual Stock-taking - Report for 1945-46 - Recorded with remarks.

## Back Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

## Further Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

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1

2

From C.W. Tremenheere, Esq., M.B.E., To
Collector of Madras, & Superintendent of Stationery.
Cathedral Post, Madras.

To The Secretary to Govt.,
Education and P.H. Depart.,
Madras.

No. B.2. 5944/45. dated. 2-8-45.

4 AUG 1945

Sir,

9-6-47

35049

Sub: Stationery Stores - Annual Stock taking - 1945-46.- report of the special Officer dated. 22-7-45.

-:-

1 The Special Officer appointed by Government for verification of the stock of Stationery stores commenced his work on 11-6-45 and completed it on 22-7-45. He has sent me his report which is due with Government with my remarks before 1-8-45.

2 Usually the stock taking should commence on or as early after 1st May of every year and should be finished within 6 weeks as laid down in rule 195 of the Stationery Manual. So about a month and a half is allowed after stock taking to get any discrepencies in accounts rectified. But this year the stock taking commenced late on 11-6-45 and was finished on 22-7-45. The reconciliation of the accounts hasnot been brought upto-date. Certain discrepencies between the stock books and the day books have to be reconciled before the book balances are compared with the actual stocks, verified by the Special Officer. A month will be required to finish the reconciliation work. I shall therefore forward the report of the stock taking officer with my remarks on or before 1-9-45.

3.8.45

S.N. 3-8-45.

SUPERINTENDANT OF STATIONERY

3.8.

2

B/

26/7/8

~~E & P.H. Dept~~
B.

Cr. No. 35029 - from the S of S, letter No B2.5944-45 d. 2-8-45

Subject

Stationery Stores — Annual stock taking 1945-46 —
Report of the Special Officer

Memo No. 35029 B/45 - 1 Edn. d. 6.8.45.

R
6/8

The S of S is permitted to ~~[illegible]~~ submit his remarks on the report of the Special Officer for verification of Stationery Stores by 1-9-1945.

6/8/45

To / Des.
K.M. 8-8-45
The S of S.
Rd. 6.9.45
Rd. 25.9.45

6/8/45
U.S.N. 6/8/45

Note:— After issue, may be sent to Rev. for perusal of para 1 of the letter on p1. ante.

360, d/- 10-8-45

2198 B

6/8/45
U.S.N. 6/8/45

Rev. Dept.

6/8/45

(RC)
Revenue E & P.H. Memo No. 35029 B/45 - 2 Edn. 9.8.45

Seen. Thanks
10-8-45
E & P.H.

Rev. No. 2198 B
10.8.45

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(3) 3 5

STATIONERY DEPARTMENT.

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

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

46408 18/10

No. A-1-4213/45, DATED 10-10-1945.

17 OCT 1945

Sir,

Subject:- STATIONERY STORES - Annual Stock-Taking of 1945 - Report - Submitted.

I am forwarding herewith the report of the Stock-taking Officer together with the statements of excess and deficiency referred to in para 2 of his letter.

2. At the time the Stock-taking Officer drafted his report and statements of excess and deficiency, the stock-book balances were not reconciled with the ledger balances. He prepared his statements as per balances noticed by him then. I am enclosing revised statements of excess and deficiency after reconciling the stock-books and ledgers. The revised statements disclose the exact excess and deficiency in stocks in the several sections. The excess and deficiency in all the sections are as follows :-

| | | | Excess. | | | Defidiency. | | |
|---|---|---|---|---|---|---|---|---|
| Ⓔ Section A. | .. | Rs. | 693 | 15 | 11 | 481 | 12 | 0 |
| Ⓚ " B. | .. | | 7198 | 4 | 6 | 7437 | 12 | 6 |
| Ⓣ " C. | .. | | 1607 | 2 | 10 | 464 | 2 | 6 |
| Ⓧ " D. | .. | | 194 | 7 | 9 | 165 | 8 | 7 |
| Total. | .. | Rs. | 9693 | 15 | 0 | 8549 | 3 | 7 |

3. The total value of excess and deficiency recorded in the Stock-Taking Officer's report are Rs.11,108-1-5 and Rs.12,828-3-1 respectively resulting in a nett deficiency of Rs.720-1-8. The total value of excess and deficiency as per revised statements now submitted by me are Rs.9,693-15-0 and Rs.8,549-3-7 respectively resulting in a nett excess of Rs.1,144-11-5. The value of excess and deficiency is no doubt the highest as stated by the Stock-taking Officer when compared with the figures in previous years but the value of deficiency has not exceeded the excess.

4. The shortage of 10 bales of Glazed Brown D.F.20 lbs. paper -- reported by the Stock-taking Officer is not real. The difference is due to certain omissions in recording the issues in the Godown stock-book pertaining to B section which has since been found out. The correct book balance arrived at after supplying the omissions tallies with the Stock-taking Officer's figure. For want of clear specifications on the bales themselves, there has been wrong issue in the godown of Badami D.F.20 lbs. in place of Unbleached D.F.20 lbs. Both the kinds contain 8 reams per bale and the size and weights of the reams are the same. There has, therefore, been a wrong issue of one for the other resulting in excess and deficiency - please see statement pertaining to B section (godown stock). The Mills havebeen instructed to mark in future the correct descriptions and other details on the bales to avoid such errors. The defect in the marking on the bales to specify the contents have led to wrong piling and wrong issue. But therehas been no motive in this matter as alleged by the Stock-Taking Officer.

A

X

S.B ??

A

5. The bales of straw boards referred to by the Stock-taking -- Officer as weighing less are all Indian-made and the Manufacturers are not able to adhere to correct specifications owing to War conditions. On examining some of the bales and packages taken at random, it is seen that the bales contain the required number of boards.

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

P.T.O.

-2-

7. Condemned typewriters were not sold in auction as Government ordered that they should be sent to the nearest Ordnance Factory for dismantling and conversion into spare parts. As Government have recently cancelled that order (please see G.O.No.Ms.1165 Edn., dated 31-7-1945), arrangements will be made to sell them in auction shortly.

8. As regards the delay in reconciliation and non-observance of rules, it is to be said that on account of increase in work due to creation of new offices and to the absence of experienced clerks, the work has been retarded. Every endeavour will be made to bring the work up-to-date.

9. I request that the excess may be ordered to be brought to account and the deficiency written off.

SUPERINTENDENT OF STATIONERY.

R.S.11/10

(8) Enc. Report & statements.

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From Sri G.E. Muthirulandi ~~Esq.~~, Deputy Collector & Special Officer for verification of Stock of Stationery Stores

To The Superintendent of Stationery (Madras) at Guindy, Saidapet P.O.

Sir,

Ref:- No. Nil dated 22-7-45.

Sub:- Stationery Office - Verification of Stationery Stores.

I entered on my special duty as Stock taking officer on 11-6-45 and completed the work on 22-7-45.

2. The Statements of excesses and deficiencies prepared in accordance with Rule 203 of the Madras Stationery Manual in respect of the ~~xxx~~ Stores in Sections A.B.C. and D are enclosed duly countersigned by me. My remarks in the ~~service~~ several registers which have been copied in the above statements may~~xxx~~ kindly be perused and necessary action may be ordered to be taken regarding articles not fit for ~~xx~~ issue.

3. The following are the figures showing the excesses, deficiencies and the increase or decrease of one over the other in the stock found during the year under report and for the previous five years.

| Year. | Value of excess Rs. | A. | P. | Value of deficiency Rs. | A. | P. | | Difference. Rs. | A. | P. |
|---|---|---|---|---|---|---|---|---|---|---|
| 1938-39 | 305 | 10 | 9 | 107 | 3 | 0 | + | 198 | 7 | 9 |
| 39-40 | 445 | 11 | 6 | 292 | 8 | 8 | + | 153 | 2 | 10 |
| 40-41 | 473 | 10 | 5 | 164 | 6 | 8 | + | 309 | 3 | 9 |
| 41-42 | No stock taking. | | | | | | | | | |
| 42-43 | 2,417 | 15 | 0 | 2,639 | 0 | 10 | - | 221 | 1 | 1 |
| 43-44 | 4,398 | 5 | 1 | 3,544 | 11 | 7 | + | 853 | 9 | 6 |
| 44-45 | 11108 | 1 | 5 | 12828 | 3 | 1 | minus | 720 | 1 | 8 |

4. The figures for this year will show that the value under excess and deficiency is the highest and this is the second year when the value of the deficiency has exceeded that of excess. No doubt this was partly due to the fact that reconciliation of day books and stock books has not been carried out for a number of months. Even at the outset the store-keeper said that reconciliation could not be completed before stock taking was over. So the figures under book balance require reconciliation. I have to repeat the remarks made by the Special officer who did verification last year that Rule 188 of the Stationery Manual is ~~xn~~ not at all observed. I find from the registers that the clerks themselves correct figures whenever there was wrong entry. This is not only against Rule 188, but has also resulted in the registers being ugly. The registers of B section are the worst in this respect. Clerks do not realise the importance of keeping the registers in good order by not making interlineations and corrections. Articles were also not arranged in order and this too created difficulties in checking.

5. As I have observed above, value of deficiency is highest this year. I am not in a position to say what will be the position when reconciliation is carried out. All the same there is bound to be deficiency of Rs.655/- due to the shortage of 10 bales of paper, Glaze Brown Demy D/F 20 lbs., (P.P.M.) This shortage is not a case arising out of wrong issue. The book balance under this head is 374 bales and actual stock 364. To make up the deficiency 10 bales of ~~Badami~~ Unbleached D/F 20 lbs., (P.P.M.) were mixed in such a way that there is no doubt that there was definite shortage not due to usual causes. The 10 bales of Badami D/F 20 lbs., were kept in the row touching the wall of the building and second from the top row. How the shortage occurred I cannot venture to say. But that it was not in the usual course i.e. due to wrong issue is indicated by the position in which they were found. The Matter

may be enquired into fully. There is also shortage in Straw Boards of 3 lbs., I lb., 1/2 lb., kept in the godown. Though it is -- enough to check 1% I checked more than 5% of the stock and even then in all the bales except in two bales of 1/2 lb., there was shortage. If the whole stock is weighed, there may be deficiency to the extent of about 10%. This also needs investigation.,

6. Necessary action may be taken regarding articles about which remarks have been made. Most of the old type-~~xxxxxx~~writers which have been received from officers can be used if certain repairs are carried out or these may be sold in auction. Now is the time for selling them.

7. Packing materials, 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 or deficiency. Statement ~~It~~ has been prepared for them as they do not fall under the category of stationery stores.

8. I append below the certificate prescribed in Rule 204 of the Stationery Manual.

"I hereby 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 variations between the balances appearing on the dates of verification and the stock on hand on those dates".

22.7.45

Deputy Collector & Special Officer
for verification of stock of
Stationery Stores, Madras.

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29-11-45

(S)

~~Ed. PH Dept~~
B

T. Rly Post
10.11.45

Desp.
KM
13-11

10/11/45

From,

The Dy. Secy to Govt, Ed. PH Dept,

✓ The Supdt of Staty,

Ref. Your letter No. A.1.4213/45 d. 10.10.45 forwarding the Special Officer's Report on the verification of the stocks of stores in the Stationery Office.

(J) In the Excess and deficiency statt of 'B' Section prepared by the Spl Offr, the following entries are found under 'Godown':—

| S.No | Vol. No & page No | Describing Articles | Date of Verification | Book Balance | Actual Stock |
|---|---|---|---|---|---|
| 3 | B.341. | Gl. Buff. DF 20 lbs P.M. | 5.7.45 | 374 at 8 | 364 at 8 |

| Deficiency | Value |
|---|---|
| 10 at 8 | 655-00 |

(K) But in the Revised Excess & Deficiency statt prepared

2/8

after the stock taking, ~~there is no [illegible] the above entries are not to be found~~ there are no entries relating to that item. Please state why the entries relating to "Gl. Buff D.F. 20 lbs P.P.M" are omitted in the Revised Statt and ~~give~~ furnish details in respect of the item. Please also say whether ~~[illegible]~~ in place of unbleached DF 20 lbs ~~[illegible]~~ Badami 20 lbs only was wrongly issued or whether ~~glazed~~ Buff DF. 20 lbs also was wrongly issued.

8/11/45

10/11/45

KSR
9/11/45

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53517

(6)

9

C.F. 32 (a).

.......Department

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

Received ....... Registered .......

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

24 NOV 1945

Enclosures:

No. A-1-4213/45 dated 21st November 1945.

Sir,

STATIONERY STORES - Stock-taking 1945 - Special Officer's report on verification - Information called for Ref:- Telephone message (by post) dated 10-11-1945.

H9-10 ante

1 The excess and deficiency statement prepared by the Stock-taking Officer was with reference to the actual stock found by him and with reference to the book balances uncorrected and unreconciled. The revised excess and deficiency statements referred to in para 2 of this office letter No.A-1-4213/45 dated 10-10-45 disclose the exact excess and deficiency in stock with reference to the correct stock-books balances arrived at after correcting mistakes due to wrong postings, omission in postings, wrong balancing etc. The stock-book balance under Glazed Brown D.F.20 lbs. Punalur Paper Mills, (no glazed buff) as found by the Stock-taking Officer at the time he prepared the statement was 374 bales at 8 reams each. Two issues from the godown to the loose stock, viz., one on 18-12-1944 consisting of 5 bales at 8 reams of the kind of paper and another on 6-3-1945 consisting of 5 bales at

p5 ante

Last page (J)

P.T.O.

~~70~~

-2-

at 8 reams were omitted to be posted in stock-book. These mistakes were detected when comparing the issues recorded in the ledger with those in the stock-book. The total issues omitted in the stock-book was 10 @ 8. Deducting this from the book balance viz., 374 @ 8, the correct balance is 374 @ 8 minus 10 @ 8 or 364 @ 8. As this was the actual stock recorded by the Stock-taking officer, there was no excess or deficiency in respect of this item. It was therefore omitted from the revised statement.

2 Glazed buff D.F.20 lbs. paper was not issued in place of unbleached D.F.20 lbs. Only bleached D.F.20 lbs. paper was issued.

for SUPERINTENDENT.

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(7) 13

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

f1cf C.No.35029.
ff5-8cf 46408.
ff11-12cf 53517.

From the S. of S. letter No.B.2.5944/45, d/ 2-8-1945.
-do- -do- No.A.1.4213/45, d/ 10-10-1945.
-do- -do- -do- d/ 21-11-45.

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70/8/1

Stationery Stores - Annual stock-taking - Report for 1945-46 - Recorded with remarks.

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ORDER/MS.No. 52 Edn. d/ 8-1-1946.

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R E C O R D E D.

2. Para 3 of the Report and remarks of the S of S:— ~~1.~~ The value of the excesses 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 Superintendent of Stationery are Rs.9693-15-0 and Rs.8549-3-7 respectively, resulting in a net excess of Rs.1144-11-5. The excess of Rs.9693-15-0 (Rupees nine thousand sixhundred and ninety-three and annas fifteen only) should be brought to account and the deficiency of Rs.8549-3-7 (Rupees eight thousand five hundred and fortynine, annas three and pies seven only) will be written off.

para 2 - f5cf

vide paras of the order on f9 (2)

3. Paras 4 and 5 of the Report and the remarks of the Supdt. of Stationery:- The Special Officer points out that Rule 188* of the Stationery Manual is not at all observed and that the non-observance of the rule~~s~~ is in respect of.--

para 2 of the note f1nf

f50-BK119

(1) the omission to reconcile the day books and the stock books for a number of months; and

(2) the correction of wrong entries in the Regrs. by the clerks themselves (instead of by the Head Accountant and the Storekeeper after obtaining the orders of the Supdt.) // The omission to observe this rule and the need to observe it strictly was stressed in connection with the Special

~~K~~ 12

officer's report for 1944-45 - vide G.O.No.27, Edn. d/ 5-1-45. The reasons given for the omission to observe the rule, viz., increase of work and absence of experienced clerks are not acceptable. The fact that there are discrepancies even in the book-balance as evidenced by the revised excess & deficiency statt of 'B' Secn. in respect of 'un-bleached' and 'badami' paper shows that stock books were not maintained properly and that rules 167 &168 of the Stany. Manual ~~were~~ were not strictly observed. The S. of S. is requested to take disciplinary action against the persons responsible in all the above cases.

para 8 of p.3 n.f

Ⓚ compared with Ⓙ

p.45 - Bk.119

vide D.S.'s marginal orders on pp.1&4 n.f.

4. PARA 5 OF THE REPORT AND THE REMARKS OF THE S. OF S.-

The explanation of the S. of S. for the shortage in strawboards is accepted.

p.2 n.f

5. In the remarks column of the four "Excess and Deficiency statements" of the four sections in the stationery stores forwarded by the S. of S., articles of stationery are mentioned as "damaged", "broken" and "useless". The Supdt. of Staty., is requested to report the cause for the damage etc. of each of the stationery articles concerned and the action taken by him in respect of each such article~~s~~ with reference to the relevant rules in the Stationery Manual, especially rules 156 and 189.

para 6 of the notes p.3 n.f

① p.43 - Bk.119
② p.50 - do -

6. The ~~Supdt. of Stationery admits that~~ Government note that the, ~~as reported by the Spl. officer,~~ figures in respect of excess and deficiency in the Stationery Stores this year ~~is the highest~~ has been higher than in any other years. This indicates negligence and lack of supervision. Steps should be taken to remedy this state of affairs.

para 5 of the notes p.3 n.f

D.S.'s marginal remarks p.3 n.f

To the Supdt. of Staty.
A.G. thro' Fin.
Spare copy.

20/12/45
4872
21/12/45

22/12/45

R.P.
9-1-46

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⑧

13

C2

Please see the notes of Home & E.C.B. on p.1 a. to. Home require that sanction may now be accorded for the supply of clothing for another peon of the J.S. of that Dept in modification of the orders in G.O. No. 695 Edn. d. 1.7.5.43.

p.5 Ⓢ

p.3 ⓡ

2. Please see the orders in G.O. No. 378 Edn. d. 4.3.42 sanctioning supply of clothing to three tempy peons attending on the Joint Secy to Govt Home Dept. Clothing for the three peons should have been indented for in March 1942 itself and supplied to the Peons concerned in that year. In May 1943, Home Dept required sanction for supply of clothing to two addl peons attending on the Officers. From the office note on p.4 of Ⓢ, it is observed that the two peons were those attached to the J.S. The orders in ⓡ were apparently lost sight of at that time. Hence orders were issued in Ⓢ sanctioning supply of clothing to two Officer's peons attached to the tempy post of J.S.. But in this order it is

~~16~~

14

55/573

30.4.46

Edn Dept
C2

Subject

Stationery stores – Annual stocktaking – Report for 1945-46.

Memo No. 12543 C2/46-1 Edn d. 4.3.46

The attention of the S of S is invited to para 5 of GO No. 52 Edn d. 8.1.46 on the ~~above~~ subject mentioned above and he is requested to send his report at an early date.

ff14 cf

4.3.46

28/2/46

1.3.46

Despd 6.3.46

To
The Supdt of Staty

Rd. 27.3.46
Rd 18.4.46

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42

13/5

Do Ref No. 12543 C2/46 – 2 Edn d. 13.5.46.

Edn Dept
C2

9/13

Dp 13/5

Dear Tremenheere,

Subject:– Stationery stores – Annual stock taking – Report for 1945-46 – GO No. 52 Edn d. 8.1.46

ff13-14

I am to invite your attention to Govt Memo No 12543 C2/46-1 Edn d. 4.3.46 calling for a report with reference to para 5 of the G.O. ~~[illegible]~~ mentioned above.

f1 cf

f14 cf

Two exchange reminders ~~were~~ sent on 27.3.46 and 18.4.46 ~~and~~ have not been ~~even~~ answered ~~no interim reply has been received~~ so far. I am to request you ~~to~~ kindly to look into the matter and send an early reply

11.5.46

Yours sincerely,

To
C.W. Tremenheere Esq
M.B.E.,
S of S.

Despd 13.5.46

8/5/46

10.5.46

C2 (10) 17 19 5

C.F. 32 (a).

Stationery Department

From (Name) C.W.Tremenheere Esq.,
M.B.E.,

Designation Superintendent of Stationery,

Station Madras at Guindy.

Received Registered

To

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

14 MAY 1946

Enclosures:

No. A1-4213/45 dated 9th May 1946.

Sir,

Stationery Stores - Annual Stock-taking 1945 - Further remarks - Submitted.

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25772

G.O.No.Ms.52 Edn., dated 8-1-46 and Memorandum No.12543-C2/46-1 Edn., dated 4-3-1946.

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(1) Paragraph 3 of the Government Order:

A

The day book and stock book balances are now reconciled month by month and the work is up-to-date. A large percentage of the mistakes in the stock books and Ledgers were due to incorrect balancing that is due to arithmetical errors, which were corrected by the Clerks themselves under initials. It has since been ordered that all corrections in stock books and Ledgers should be made under proper authority. The discrepancy noticed by Government in respect of unbleached and badami paper is not due to nonobservance of rule 167 and 168 of the Stationery Manual. The circumstances under which the discrepancy occurred have been explained at length in paragraph 4 of my letter No.A1-4213/45 dated 10-10-45.

B

P.T.O.

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(Designation) President, District Board,
VIZAGAPATAM.

To The Secretary to the Government of Madras,
EDUCATION & PUBLIC HEALTH Department.
FORT ST. GEORGE, MADRAS.

Sir,

I have to state that an estimate for Rs.640/- for the abovementioned work was sanctioned by the Ex-Bobbili District Board in its District Board Resolution No.115 (13) dated 25-7-1936 (copy enclosed) and contract for the same was entered into by SriThumbali Narasimhulu in March 1937. Earthwork excavation and dry stone masonry work were done in June, July and October 1937, for which a part bill for Rs.412/- was received in the VizagapatamDistrict Board Engineer's Office for payment.

Under Rule 264 of the Local Boards Manual and as per recommendation of the Assistant Engineer, a part payment

9

20/

(2) Paragraph 5 of the Government Order:

The stationery stores has been in a private building at Guindy since July 1942 leaving its own building in the North Beach Road, which was constructed specially for its accommodation and also equipped with precautions, namely use of wooden horses for keeping stationery packages, white ant solutions for preventing damage by termites and naphthalen balls for killing insects, are all used in liberal quantities to keep down the damage as far as possible. But owing to inherent defect in the buildings, and consequent inadapatibility for a stationery stores, some damage is inevitable as long as the stores continue to be located in the present place (Narasunagar). Articles which can be used, inspite of slight damage, are made use of, to the best advantage and others will be sold in public auction.

(3) Paragraph 6 of the Government Order:

Excess and deficiency are generally the results of wrong issue of one article for another of cognate nature. In the present stationery Stores at Narasunagar, for want of big fixed racks of wood, metal partitions and appartments to keep the several items of stock distinctly from each other and for want of sufficient space in each of the stock sections, all items have to be kept huddled together with little or no space between one category and the other. And so the differences occur. With the increase in the bulk of the article and in the number of items handled the excess and deficiency are bound to be more marked. This also can be minimised, only after the Store goes to its own building at the North Beach Road.

for Superintendent.

SAS-10.5.

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pp13-14 of (I) Read. G.O. 52 Edn d. 8.1.46 4-8-46 C+JH Dept C2

pp5-6 of C.No 25772 – from the S.S., letter No A1-42/13/45 d 9.5.46

Subject

(11) 19

Stationery Stores – Annual Stocktaking – Report for 1945-46.

6 W/p

Memo No. 12543 C2/46-3 Edn d. 3.6.1946

The S.S. is requested to state whether disciplinary action was taken against the persons responsible for the non-observance of Rule 188 of the Stationery Manual Vol I ~~inspite of its having been stressed by Govt in 1945~~, as suggested in para 3 of G.O. No 52 Edn d. 8.1.46. He is also requested to report the date from which the monthly reconciliation of day and stock books is conducted regularly.

p50-Bk119

pp13-14 of (L)

2 In the ogl excess and deficiency statt prepared by the Spl. Offr, there was an excess of 110 bales under 'unbleached D# 20lbs' and a deficiency of 100 bales under 'badami'

Refd to S.S. in ogl

Vide para 2 – p4 of (L)

~~7~~ ~~8~~ ~~22~~ 20

According to the revised excess and deficiency statt prepared by the S of S, the excess under 'unbleached D.F. 20 lbs' was 106 bales and the deficiency under 'badami' was 105 bales. This is due to the difference in the book balance between the figures given by the [illegible] Offr and the S of S. The reference to the non-observance of Rules 167 & 168 of the Stationery Manual referred to in para 3 of G.O. No 52 Edn d 8.1.46 relates to the above matter and not to the deficiency of 10 bales in Glazed Brown D.F. 20 lbs as presumed by the S of S. The S of S is requested to state whether he has taken disciplinary action against the persons responsible as suggested by Govt in para 3 of G.O. No 52 Edn d 8.1.46

vide para 2 p 4 of (L)
p 45 - Bk 119
p 14 of (L)
'B' - p 5 of
p 14 of (L)

3 The S of S is requested to return the four "Excess and deficiency statts" of the four sections in the Stationery Office with detailed report against each item as to the cause of damage, etc, and the action taken thereon with reference to the relevant rules.

SMM 3/6/46.

(M) 31/5/46 31.5.46

20 The S of S

Rd. 29.6.46

Dr Pd 5/6

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From
C.W. Tremenheere Esq., M.B.E.,
Superintendent of Stationery,
Madras.

Ci

To (12)
The Deputy Secretary to Government,
Education & Public Health Department, Madras.

23.9
21

A1-4213/45 dated ~~2nd~~ 7 August '46.

DEPUTY SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPARTMENT
~~9~~ 8 AUG 1946
44954

Sir,

STATIONERY STORES - Annual stock taking - 1945 - Further remarks - submitted.

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Ref:-Education & Public Health Department Memo No. 12543 C2/46 3 Education dated 3-6-'46.

p 7 ante

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1 The issues are posted in the stock registers directly from the indents as contemplated in rule 178 of the Stationery Manual and the balances in them are struck then and there. But the issues are posted in the ledger at a later stage after the departmental registers and daily totals registers are posted as per instructions contained in rule 179 and 180 and after the daily totals registers are compared with the stock books. The posting of issues in the ledgers and the comparison of the balances in the ledgers with those in the stock books and the subsequent reconciliation referred to in rule 188 therefore directly depends on the rapidity of work done in the posting section. The clerks working in the posting section during the period in question are responsible for the delay in reconciliation of the figures in the ledgers. The clerks working then in the posting section were acting clerks appointed under emergency provision (rule 9(a) (1) of the General rules). As they are no longer in service no disciplinary action can be taken against them. The reconciliation of the balances in the stock books and ledgers is being done regularly from October '45.

p 45 Bk 119

2 Rule 168 lays down the procedure for bringing into account papers supplied by the mills. But the excess and dificiency referred to in paragraph 2 of the Government memo quoted above occurred owing to wrong issue from the godown stock of Badami D.F.20 Lbs. inplace of unbleached D.F 20 Lbs. Both the kinds of the above paper contain 8 reams per bale and the size and weight are the same. As the bales of paper pertaining to the above two varieties did not bear clear and correct specifications and as the marking on them was defective for purposes of classification there

P.T.O.

~~p 24~~ 22

-2-

was some mistake in piling one lot with the other, hence the consequent wrong issue of one for the other. This mistake is therefore not due to non observance of rule 168. The mistake was not in accounting but it was due to issue of one variety for the other.

3 The statements of excess and difficiency called for are returned herewith. A separate list of articles found damaged in each of A,B,C and D sections with brief remarks as to the cause of damage are also enclosed. It will be seen from the statements that most of the damage caused to the articles is by rain and white ants and insects. In some cases like rubber, waterproof inks etc., the damage is due to climatic conditions. In the case of ink glasses, gloy bottles, slates, chalks etc., the damage is due to the fragile nature of the articles and to occasional breakages while handling which in a big store like this is unavoidable. The articles referred to in the above list have been separated from the mainstock for being auctioned as per rule 190 and 193 of the Stationery Manual. — p51-R/L119

not read

p 11-14 infra

A

2.8.49

SUPERINTENDENT OF STATIONERY.

CRB/2-8.

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(13) 23

LIST OF DAMAGED ARTICLES.

'A' Section.

| Serial No. | Serial No. of the Excess and deficiency. | Name of the articles. | Damaged. | Remarks. |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| 1 | 12 | Catchet crampon seals-small. Item 448 p 90 R/L 120. | 16400 | All condemned. Nobody is willing to take it and also it is not suitable for the machine. |
| 2 | 16 | Indian Ink cake ordinary | 8 | Broken to small pieces by handling and broken pieces found in intact packets. |
| 3 | 17 | Camel Hair brushes round of sizes. | 2 | Without brushes in the stick in the intact box. |
| 4 | 19 | Cloth pad for R.R.R. | 1 | It has become dirty. One added to stock from the returned articles. |
| 5 | 20 | Scissors large country superior | 2 | Very rusty and unfit for use. |
| 6 | 21 | Scissors small country ~~do~~ ordinary. | 1 | do and one handle is broken in transit. |
| 7 | 23 | Needles Sultana No.6 | 3 | the holes of the needles is broken in the intact packets. |
| 8 | 36 | Colour cake Indigo | 2 | has been broken into small pieces and eaten by insects. |
| 9 | 51 | Lead for Pentagraph | 2 | broken into small pieces in transit. |
| 10 | 66 | Glass slabs | 5 | do |
| 11 | 74 | Gloy bottle of 20 oz. | 1 | crack in the neck and the gloy has leaked out of the bottle. |
| 12 | 75 | Copying pencils ordinary. | 1 | the lead has separated from the wood. |
| 13 | 77 | Punch plyer | 1 | has become rusty and unfit for use. |
| 14 | 84 | Pencil eraser | 1 | has become stiff and unfit for use. |
| 15 | 97 | Waterproof crimson lake bottle. | 1 | broken in transit and the liquid evaporated. |
| 16 | 98 | " Indian ink " | 7 | do |
| 17 | 99 | Ink glass ordinary | 9 | broken in transit. |
| 18 | 101 | Tin plates for forest guards | 11 | Rusted and unfit for use. |
| 19 | 104 | Slate pencils | 20 | Broken in transit. Nobody willing to take it. |
| 20 | 105 | Cyclostyle roller | 9 | Handles eaten by white ants. Rubber spoilted and unfit for use. |
| 21 | 111 | Pins in sheets of 100 each | 30 | All pins rusted and the paper eaten by white ant |

P.T.O

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| 22 | 113 | Blackboard brushes. | 63 | All eaten by white ants, and there is no air for keeping them dry. |

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## 'B' Section.

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| 1 | 11 | White printing ruled for shorthand | 0-212 | Eaten by white ants. |
| 2 | 15 | L.Ledger D.F.30 lbs. | 1-421 | do |
| 3 | 27 | Bank post 29 lbs. | 0-101 | do |
| 4 | 31 | Outer covers Ist quality quartto | 28<br>0-1 | owing to leakage and dampness.<br>Torn. |
| 5 | 32 | White printing Royal 40 lbs. | 0-1 | Torn. |
| 6 | 44 | Slates large | 9 | Accommodation inadequate and eaten by insects. |
| 7 | 45 | " small | 4 | do |
| 8 | 46 | Rubber stamp brushes | 1311 | Hairs eaten by insects. |
| 9 | 48 | Rubber Stamp Ink<br>" violet | 118 | Broken owing to inadequate accommodation. |
| 10 | 49 | Oil for typewriter | 17 | do |
| 11 | 51 | Wax celluloid for corking bottles. | 2 | Bottles not air tight. |
| 12 | 53 | Empty phails(1 oz) | 100 | Inadequate accommodation. |
| 13 | 70 | Brown wrapping paper 40 lbs. p.p.m. | 0-116 | Eaten by white ants. |
| 14 | 71 | Brown cartridge 24 lbs.J.B.A. | 0-9 | do |
| 15 | 72 | do demy 16 lbs. " | 2-235 | do |
| 16 | 76 | Glazed buff quad 48 lbs. | 0-2 | torn. |
| 17 | 84 | Unbleached quad 40 lbs. APM | 0-419 | Eaten by white ants. |
| 18. | 95 | White printing ⅓ margin ruled small CF.16-a | 4-0 | do |
| 19 | 100 | ⅓ margin unruled EF.17 big white | 21-399 | do |

The place is unsuitable for storing up of paper and other stationery articles. There is no air or sunlight and it becomes damp in rainy season. The room for this section is inadequate and the articles are stored one above another causing much damage. Though 'kil-kil' and naphthalene balls are used ~~largely~~ luxuriously it is not possible to erradicate the pest of the white ants here.

## 'C' SECTION.

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| 1 | 1 | Flat file cases II sort urgent. | 300 | soiled on account of heavy rain and leakage in the section |
| 2 | 2 | do I sort yellow. | 6 | |
| 3 | 8 | Twisted thread | 166-4 | do |
| 4 | 9 | File Books F.C. | 843 | Eaten by rats. |
| 5 | 10 | Flat file cases II sort ordinary. | 629 | do |
| 6 | 11 | Blank books F.C.1 qr. | 40 | Damaged by white ants. |
| 7 | 15 | Prescription books 200 papers | 18 | do |

ontinued.....

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| 8 | 18 | Metalic books small | 7 | Eaten by rats. |
| 9 | 20 | Carbon paper note books | 1 | do |
| 10 | 21 | Tear off block small | 476 | Due to rain. Leakage in the section and dampness in the building |
| 11 | 27 | Straw boards (40 x 28") 5¼ lbs. | 16 | do |
| 12 | 29 | " 30 x25" 2½ lbs. | 3 | " |
| 13 | 30 | " " 2 lbs. | 12 | " |
| 14 | 31 | " " 1½ lb. | 8 | " |
| 15 | 32 | " " 1 lb. | 98 | " |
| 16 | 33 | " " ½ lb. | 28 | " |
| 17 | 35 | Card Board 6 sheets thick | 2 | " |
| 18 | 36 | Pulp boards white 12 ozs. | 2 | " |
| 19 | 37 | Oil boards Royal 20" x 25½" | 2 | " |
| 20 | 38 | White pulp boards 20" x 26" - 30 lbs. | 3 | " |
| 21 | 41 | Hinged file boards F.C. | 276 | " |
| 22 | 43 | Carbon paper purple 13 x 16 for T.W. | 0-18 | " |
| 23 | 44 | " black " | 3-482 | " |
| 24 | 45 | " blue 13 x 8 | 0-300 | " |
| 25 | 46 | " 30 CH.C. " | 0-19 | " |
| 26 | 50 | Herbarium Medium for drying 17½ x 20½ | 1 | " |
| 27 | 48 | Pencil carbon paper black 17½ x 22½ | 0-120 | " |
| 28 | 54 | Blotting paper white | 2-50 | " |
| 29 | 55 | Stencil paper for Cy. F.C. | 0-50 | % |
| 30 | 562 | Type stencil paper R.R.14 | 0-195 | " |
| 31 | 57 | Stencil paper with fibrous attached | 0-2 | " |
| 32 | 59 | Roneo para type stencil paper 410-A fittings. | 0-73 | " |
| 33 | 62 | Stencil paper No.62 I.G.G. F.C. | 0-41 | " |
| 34 | 68 | Handmade cream wove F.C.15 lbs. | 0-20 | " |
| 35 | 69 | Map printing paper 72 lbs.plain 26 x 40" | 0-3 | " |
| 36 | 72 | Wax cloth yds. | 23-0-6 | " |
| 37 | 81 | Tracing paper 40" in rolls of 25 yds. | 10=0-4 | " |
| 38 | 84 | Tape narrow rolls. | 320 | " |
| 39 | 88 | Cut slips newsprinting | 1-79 lbs. | eaten by white ants. |
| 40 | 104 | Calico ordinary | 17-1-8 | Eaten by rats. |
| 41 | 106 | Chalk white pre.in boxes. | 62-125 | soiled due to heavy rain and leakage in the section. |
| 42 | 108 | Chalk colour in boxes | 33-0 | do |
| 43 | 109 | Twine country | 67-0 | do |

P.T.O.

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| 22 | 113 | Blackboard brushes. | 63 | All eaten by white ants, and there is no air for keeping them dry. |

## 'B' Section.

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| 4 | 31 | Outer covers Ist quality quartto | 28<br>~~0-1~~ | owing to leakage and dampness.<br>~~Torn.~~ |
| 5 | 32 | White printing Royal 40 lbs. | 0-1 | Torn. |
| 6 | 44 | Slates large | 9 | Accommodation inadequate and eaten by insects. |
| 7 | 45 | " small | 4 | do |
| 8 | 46 | Rubber stamp brushes | 1311 | Hairs eaten by insects. |
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| 10 | 49 | Oil for typewriter | 17 | do |
| 11 | 51 | Wax celluloid for corking bottles. | 2 | Bottles not air tight. |
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| 15 | 72 | do demy 16 lbs. " | 2-235 | do |
| 16 | 76 | Glazed buff quad 48 lbs. | 0-2 | torn. |
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## 'C' SECTION.

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| 3 | 8 | Twisted thread | 166-4 | do |
| 4 | 9 | File Books F.C. | 843 | Eaten by rats. |
| 5 | 10 | Flat file cases II sort ordinary. | 629 | do |
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| 7 | 15 | Prescription books 200 papers | 18 | do |

Continued.....

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|---|---|---|---|---|
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| 9 | 20 | Carbon paper note books | 1 | do |
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| 12 | 29 | " 30 x25" 2½ lbs. | 3 | " |
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| 25 | 46 | " 30 CH.C. " | 0-19 | " |
| 26 | 50 | Herbarium Medium for drying 17½ x 20½ | 1 | " |
| 27 | 48 | Pencil carbon paper black 17½ x 22½ | 0-120 | " |
| 28 | 54 | Blotting paper white | 2-50 | " |
| 29 | 55 | Stencil paper for Cy. F.C. | 0-50 | " |
| 30 | 56~~2~~ | Type stencil paper R.R.14 | 0-195 | " |
| 31 | 57 | Stencil paper with fibrous attached | 0-2 | " |
| 32 | 59 | Roneo para type stencil paper 410-A fittings. | 0-73 | " |
| 33 | 62 | Stencil paper No.62 I.G.G. F.C. | 0-41 | " |
| 34 | 68 | Handmade cream wove F.C.15 lbs. | 0-20 | " |
| 35 | 69 | Map printing paper 72 lbs.plain 26 x 40" | 0-3 | " |
| 36 | 72 | Wax cloth yds. | 23-0-6 | " |
| 37 | 81 | Tracing paper 40" in rolls of 25 yds. | 10-0-4 | " |
| 38 | 84 | Tape narrow rolls. | 320 | " |
| 39 | 88 | Cut slips newsprinting | 1-79 lbs. | eaten by white ants. |
| 40 | 104 | Calico ordinary | 17-1-8 | Eaten by rats. |
| 41 | 106 | Chalk white pre.in boxes. | 62-125 | soiled due to heavy rain and leakage in the section. |
| 42 | 108 | Chalk colour in boxes | 33-0 | do |
| 43 | 109 | Twine country | 67-0 | do |

P.T.O.

~~14~~ ~~28~~ 26

:4:

"D" Section.

| 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|
| 1 | Page 1 | Woollen jersey | 24 | due to want of free ventilation small holes in the jersey caused by insects. |
| 2 | " 2 | Woollen socks | pairs.3 | Holes in the socks. -do- |
| 3 | " 64 | Drill unbleached | Yards.10 | Small holes. -do- |
| 4 | " 121 | Brass buttons plain with rings. | Button 1 | clasp of the button has come out hence it is unfit. |

for SUPERINTENDENT OF STATIONERY.

SAS/

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16-9-46 (13) Ex ~~PH~~ Dept C2 29

~~16-9-46~~ C.No 44954. From the S of S, letter No A1-4213/45 d. 7-8-46.

Subject

68/2 7/8 Stationery Stores - Annual Stock taking - Report for 1945-46

Memo No 12543 C2/46 - 4 Edn d. 26-8-46

p10 cf The statts of excess and deficiency (those prepared by the spl. offr and the revised statts subsequently prepared) said to have been enclosed with the letter read above have not been received. They may be forwarded ~~to~~ for reference and return.

p11 cf 2. The S of S is requested to send a sample of 'cachet crampon seals - small' mentioned in the list of damaged articles enclosed with her letter read above and to ~~give its price~~ report its cost.

To
The S of S.

23/8/46

24.8.46

SRK
26.8.46

28

**FROM**: M. Karamatullah Esq., I.C.S.,
**THE SUPERINTENDENT OF STATIONERY**
**(MADRAS) AT GUINDY,**
**SAIDAPET P.O.**

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

No.A.1-4213/45 dated 7-8-46.

7 SEP 1946

Sir,

Stationery Stores - Annual stock taking - 45-46.
Education and Public Health Memorandum No.12543 C2/46-4
Education dated 26-8-46.

The statements of Excess and deficiency, referred to in the above Memorandum are sent herewith for reference and return.

2. Samples of catchet crampon seals - small are also sent herewith. The cost of this articles is Rs.3/- per box of 100 seals.

item 1 - p 11 ante

Rs 164 × 3
Rs 492

51677
9/9

Encl: 2.

R Siddique
5.9.46.
for SUPERINTENDENT OF STATIONERY.

PK..4.9.

C2

31/12

p 15 ante

~~18~~ - 32

C&OB Dept
C2

53/26/9

(17)

pp 5-6 cf — No 12543 – From the S of S, letter No A.1.4213/45 d. 9.5.46

pp 9-14 cf — " 44954 – do – 7.8.46

p 17 cf — " 51677 – do 7.9.46

Subject

Stationery Stores – Annual Stocktaking – Report for 1945-46. – Further remarks of the S of S

Memo No 12543 C2/46-6 [illegible] d. 24.9.46

It is observed from the list of damaged articles sent with the S of S's letter d. 7.8.46 read above that 16400 of 'Cachet crampon seals – small' are classified as damaged because nobody is willing to take it and it is also not suitable for the machine. The cost of the article comes to Rs 492/-. The S of S is requested to see that samples are obtained in future to ascertain their suitability before orders are placed for supply.

Item 1 – p 11 cf

2. The Statts of 'Excess and Deficiency' sent with the letter last read above are returned to the S of S

To
The S of S
(with 2 Statts in orgl)

Desp with attached 27.9.46

11/9/46

SMY
16.9.46

~~34~~

37

16.9.46

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~~Notes~~ Education & P.H. (B) Department.

C.No.35029. From the Supdt., of Stationery, letter No.B.2.5944/45, dated 2-8-1945.
From -do- -do- A.1.4213/45 dated 10-10-1945.

pp5-8 cf

Stationery Stores - Annual stock taking - Reports for 1945-46.

The report of the Special Officer appointed for the verification of the stock of stores in the Stationery Office with reference to Rule 195 of the Stationery Manual Vo. I is on pp. 7-8 c.f. The remarks of the Supdt. of Stationery thereon are on pp.5-6 c.f. The report of the Special Officer and the remarks of the Supdt., of Stationery are examined below:

p51 - BK 119

2. Para 4 of the Report on page 7 c.f. and the reply of the Supdt. in para 8 on page 6 c.f:-

p50 - BK 119

The Special Officer points out that Rule 188 of the Stationery Manual is not at all observed. The non observance of the rule is in respect of :—

(1) the omission to reconcile the day books and the stock books for a number of months, and

(2) the correction of wrong entries in the Registers by the clerks themselves (instead of by the Head Accountant and the Store-keeper after obtaining the orders of the Superintendent) The omission to observe the rule had already been pointed out to the Superintendent in G.O.No.27 Edn. dated 5-1-45. The reasons giving for the omission are increase of work and absence of experienced clerks. These reasons seem unacceptable.

pp9-10 (2)

Yes. This defect has been repeatedly noticed & this time the Supt. called for the explanations of all the persons responsible & punished them.
8/11/45

3. Para 5 of the Report on pp. 7-8 c.f. and the reply of the Supdt. in paras 4 and 5 on p. 5 c.f.- The special officer has reported that there was a shortage of 10 bales of

of Glazed Brown Demy D.F. 20 Lbs. (P.P.M) paper and 10 bales of unbleached D.F.20 lbs. P.P.M. (item 1) were found mixed with G.C.Buff D.F.20 lbs. P.P.M. (item 3). He is of opinion that this shortage is not a case arising out of wrong issue and is borne out by the position in which they were found. The amount involved in the shortage is reported to be Rs.655/-. The Superintendent of Stationery states that this is not real and that there has been a wrong issue of Badami D.F. 20 lbs in place of unbleached D.F. 20 lbs and that steps have been taken to avoid such mistakes in future. The President of the Stationery Stores worker's Association in one of his numerous complaints against the Store-keeper of the Stationery Stores has mentioned* about this loss of 10 bales of paper and the attempt of the Store-keeper to substitute some other bales of paper to cover the deficiency. No action was taken on the complaint and it was proposed to wait for the Special Officer's report to disclose any serious defects. It is for consideration whether the explanation of the Superintendent of Stationery may be accepted.

para 5-p 7 c.f

(J) Last page Remarks at bottom

para 5-p 7 c.f

'A' p 5 c.f

X-p 5 c.f

(KK) vide also notes

* in the file Re: the warehousemen being members of the Assn.

~~Sent to Pub. [illegible]~~

~~(PWD) Dept~~

p 2 c.f (P)

Go 1879

12/1/45

X

8/11/45

The explanation of the Supdt. in para 5 of his letter on p.5 c.f. for the shortage in straw-boards may be accepted.

8/11/45

4. Para 6 of the Report on p. 8 c.f and the reply of the Supdt. in paras 6 and 7 on pp. 5-6 c.f.- No remarks are called for.

5. Para 3 of the Report on p. 7 c.f. and the reply of the Supdt. in paras 2 and 3 on p.5c.f.- The Special Officer's report indicates a net deficiency of Rs. ~~7,201-8~~ 720-1-8 in the Stationery Stores, a position similar to that of the year 1942-43 when there was a net deficiency of Rs. 221-1-1 . After reconciliation of stock book balances with ledger balances, the Supdt., now reports that the position is not one of deficiency but one of excess as usual viz., a net excess of Rs. 1,144-11-5. The Supdt. however admits that the

para 3 p 7 c.f

para 3 p 5 c.f

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19

value of excess and deficiency this year is not ~~about~~ doubt the highest as stated by the stock taking officer when compared with the figures in previous years.

A

This indicates negligence & lack of supervision

8/11/45

6. In the remarks column of the four "excess and deficiency statements" of the four sections in the Stationery Stores at 'A', 'J', 'Q', & 'W', articles of stationery are mentioned as "damaged", "broken" and "useless" - particularly in 'B' and 'C' sections. Please see Rules 156, 157, 158, 187 and 189 of the Stationery Manual in this connection. Rules 156 and 189 deal with loss caused to Govt. by neglect of duties of the persons responsible. It is not known whether action is taken by the Superintendent strictly in accordance with the spirit of these rules in assessing ~~the~~ loss caused to Government. If considered necessary, a report may be called for from the Supdt of Stationery as to the cause for the damage etc., of the articles concerned.

(J)

(9)

43-44+50-Bk119.

@ p 43-Bk119

@ p 50-Bk-119

Y

Yes

8/11/45

The remarks of Fin., may be invited u.o.

(KK)

31/10/45.

2/11/45

X at 2 ante. I cannot understand the Supdt's expl. as to the loss of the 10 bales of Glazed Brown paper.

In his revised statement B, he has omitted completely the entry under this heading, whereas the Checking Officers statement contains entries. ~~The Supdt should be asked~~ Can offer explain this?

8/11/45

Information on the above point may be obtained from the Supdt of Staty. A draft T.M. is submitted.

10/11/45

(KK)

8/11/45

9/11/45

[Issued as T.M. by Post d. 10.11.45 to the Supdt of Staty]

6

## Finance (ExpA)

(Previous Finance note on p 5 above)

The draft order may be perused and the file returned to E & P.H.

29.12.45

E & P H

A.S.2

31/12

S.A. 26.12.45

28.12.45

The draft may issue.

31/12

7 - JAN 1946

31 DEC 1945 28/12

6872 Expd

Secretary, Edn. and P.H. Dept.
7 - JAN 1946
Government of Madras

5988

A2

8/1/46

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E & P.H. Dept
C2

Read. G.O. 52 Edn. d. 8.1.46
C.No. 25772. From the S of S, letter ~~No.~~ A1. 4213/45 d. 9.5.46.

pp 12-13 cf.

pp 19-20 cf.

### Subject

Stationery stores – Annual Stocktaking – Report for 1945-46 – Explanations of the S of S.

pp 7-8 cf.

The report of the Spl. Offr for the verification of stationery stores disclosed certain grave defects in the Stationery Office. The important defect was the non-observance of Rule 188 of the Stationery Manual in respect of:–

p50 - RK 119

(1) the omission to reconcile the day books and the stock books for a number of months;

(2) the correction of wrong entries in the Regrs by the clerks themselves (instead of by the Head Accountant and the Storekeeper after obtaining the orders of the Supdt.)

para 2 - p1 nf

This defect was previously pointed out to the S of S by Govt in Jan 1945, i.e. in connection the previous Spl. Offr's report. The S of S is expected to follow strictly the rules in the Stationery Manual in so far as they relate to the handling of stationery stores and even when the non-observance of a particular important rule was brought to his notice by Govt, it was not observed. The reasons given by the S of S for the continuance of this defect, viz, increase of work and absence of experienced clerks were not accepted. He was requested to take disciplinary action against the persons responsible for the non-observance of Rule 188 of the Stationery Manual. From the explanation of the S of S at 'A' on p 5 cf, it is not clear ~~evident~~ that any such action was taken. Moreover, the date from which the monthly reconciliation of day and stock books

D.O. marginal note para 2 - p1 nf

p14 cf

Conducted is not given except the bland statement that the day book and stock book balances are now reconciled month by month and the work is up-to-date. Information on the ~~two~~ points mentioned above is ~~are~~ necessary and may be called for. — p 1 cf

2. Please see para 2 of the notes on p 4 n.f. of Ⓛ G.O No. 52 Edn d. 8.1.46. The omission to observe Rules 167 and 168 of the Stationery Manual was in respect of the discrepancies noticed in the ~~book~~ revised excess and deficiency statt of 'B' Section in respect of the book balance of 'unbleached' and 'badami' paper as compared to the entries in ~~the~~ of respect of them in the agl statt. The S of S has not correctly understood the matter as evidenced by his explanation at 'B' on p 5 cf. The matter referred to by the S of S at 'B' on p 5 cf relates to the deficiency of 10 bales in Glazed Brown DF 20 lbs which the Supdt explained away and which was accepted by Govt - vide para 1 of the notes on p 4 n.f. of Ⓛ. This may be pointed out to the S of S. — p 45-BK119 — pp 11-12 cf Ⓛ

3. Please see para 6 of the notes on p 3 n.f. of Ⓛ and para 5 of the G.O at p 14 cf of Ⓛ. The intention was to get back the four statts with the explanations of the S of S against each item and then to scrutinise if proper action was taken in time. The explanation of the S of S is in general terms and not helpful in respect of articles of stationery mentioned in the statts as "broken" and "useless." From portion marked 'X' on p 6 cf, it is not clear whether ~~that~~ action has been taken under the relevant rules in the Stationery Manual. — p 6 cf

The four statts may be called for with explanations

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against each item for ~~further~~ examination.

4. A draft memo to the S of S covering the points mentioned above is submitted for approval.

28/5/46 Cwa 31.5.46

Issue.

I cannot help the feeling Suptdts. & Clerks sitting in front of desks day in and day out, do not realise the practical difficulties Executive Officers are up against. However let us see what the S of S says!

SKK
3.6.46

C2

[Issued as Memo. No. 12543 C2/46-3 Edn d. 3.6.1946]

21-22 pp 7-8 cf
23-28 pp 9-14 cf
p 7 cf
31

C.No 44954 - from the S of S, letter No A1.4213/45 d. 7.8.46
" 51677 - -do- -do- 7.9.46

With reference to para 1 of the notes on pp 1-2 ante, the S of S reports that no disciplinery action can be taken against the persons concerned as they are no longer in service being appointed under emergency provisions and that the reconciliation of stock books and ledgers is being done regularly from October 1945. No further action is necessary and the matter may be dropped. — para 1 - p 9 cf (23)

2. As regards para 2 of the notes on p 2 ante, the S of S still maintains that the mistake is not due to the non-observance of Rule 168 but only due to issue of one variety of paper for the other. The matter has been examined in para 2 — para 2 - pp 9-10 cf (23-24) — p 45-BK119

4/10

para 2 of the notes on p.4 nf of the G.O. at Ⓛ. The difference in the 'book balance' mentioned therein is as follows. — Ⓚ

| Designation of paper. | Book balance according to offl. Offr's statt. Ⓙ | Book balance according to revised statt. of the S of S |
|---|---|---|
| (1) | (2) | (3) |
| Unbleached D.F. 20 lbs. P.P.M. | 1087 at 8 | 1091 at 8 |
| Badami D.F. 20 lbs P.P.M. | 100 at 8 | 105 at 8 |

This ~~was~~ alteration in the 'book balance' was brought under the non-observance of Rules 167 & 168 of the Stationery Manual p.45 BK 119 and it is correct. The matter however need not be pursued further and may be dropped.

3. With ref. to para 3 of the notes on pp 2-3 ante, please see the list of articles furnished by the S of S on pp 11-14 cf. In view of the statt of the S of S at 'A' on pp 6 & 10 cf, no further action is necessary. The matter may be dropped.

Attention is however invited to item 1 on p 11 cf, viz 'Cachet cramfon seals - small - 16,400' which is reported to be 'damaged'. The sample of the article is enclosed on p 11 cf. The cause for the damage is reported to be as "nobody is willing to take it and also it is not suitable for the machine" and the article will be auctioned by the S of S. The cost involved is Rs 492/-. The article is intended for supply to H.E. the Governor (for his personal use), Secys & Under Secys to Govt, Members of the Bd of Rev; Land Revenue & Settlement (for their personal use only). The S of S may be told to get samples in the first instance before placing orders so that the suitability and utility of the article may be ascertained beforehand p 90 BK 120

A draft on to the S of S is submitted.

4. After issue of the o.m., the papers may be filed with the G.O. at Ⓛ

4997/AD

SRK
16.9.46
Fin

ASSISTANT SECRETARY, FINANCE DEPARTMENT
16 SEP 1946

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CV Ⓩ

11/~~5~~
Fin (Acct B)

The notes from p.1 above ~~and the draft memo below~~ may be perused. Finance may agree with the views of E & PH in their note on pp 3-4 above. The draft memo. may be accepted.

18.9.46 19/9/46.

19.9.46

Addl Secy.
E.P.H.

Fin U.O. 4997/Acct B,
19-9-46

19.9.46 E.P.H.
C2

The draft om below may now issue.

DEPUTY SECRETARY TO GOVERNMENT
20 SEP 1946
55620
EDUCATION AND PUBLIC HEALTH DEPARTMENT

23/9/46
23.9.46

SRK
24.9.46