Scott. II-37--27,001--10-11-39

E & P.H.

(1946) Department.

Ms **SERIES.**

G.O. No. 898 Edn

pp 22-23

Dated 30-4-46

[Despatch Abstract.]

Government Press Audit Reprot--1943-44--Recorded with remarks.

Back Papers

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Ms.	1286.	~~Edn~~.	22-8-'45.				
,,	1906.	,,	23-12-'44				
,,	1279.	,,	30-8-'44				
,,	1102.	,,	27-7-'44				
,,	1271.	,,	20-9-'43.				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Ro	No. 1808	Edn	19-9-46				
Ro	1913	Edn	7-X-46				
Ro	2288	Edn	28-11-46				

No. O.A. 338-20 / 44-45 / 301

Office of the Accountant General, Madras,
Dated the ~~6th~~ October 1945.

9 - OCT 1945

2

From

The Accountant General,
Madras.

To

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

46992

Subject.- Report on the audit of the accounts of the Government Press, Madras and its branches for the year 1943-44.

Sir,

I have the honour to forward herewith for the information and orders of Government the report on the audit of the accounts of the Government Press, Madras and its branches for the year 1943-44.

2. Subject to the remarks contained in the report, the general state of accounts was found to be fairly satisfactory.

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

4. Minor defects noticed are being intimated to the Superintendent, Government Press, Madras, through an Audit Note.

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

P. K. Gnanasagaran
Examiner, Outside Audits.

Encl. 3

Mr
6/10

Copy together with a copy of the report forwarded to.-
The Secretary to the Government of Madras, Finance Department, Madras.
The Superintendent, Government Press, Madras.

List of cheques - Vide paragrap

S.No.	No. and date of cheque.	A m o u n t.	Name of work
		Rs.	
1.	16847 dated 30-3-45.	510	Supply of plant baskets
2.	16861 " 31-3-45.	2,864	Constructing labourers betta 12 blocks of 10
3.	16860 " "	11,743	i) do. at Hosker. 2 ii) do. 10 blocks 50 iii) do. 1 " 10 iv) do.at Naduvattam

---

2

Report on the audit of the accounts of the Government Press, Madras and its branches for 1943-44.

3

p 549 [illegible] B.K.

I. Delay in remittances.- Under paragraph 65 of the Government Press Office Manual all moneys received shall without undue delay be paid into the Bank and shall be included in the general balances of Government. In any case the amount should be remitted into the Bank fortnightly or whenever the cash on hand exceeds Rs.1500 - vide paragraph 34 (c) of the Manual and also paragraph 2 (ii) of G.O.No.Ms. 1906, Education and Public Health Department, dated 23-12-1944 passing orders on the audit report for 1942-43. Delays in remittances of large amounts were however noticed - vide details given below -

p 38 "

pp 9-10 q (J)

A

	Date of receipt.	Date of remittance.	A m o u n t.
1.	26-5-1943.	3-6-1943.	Rs.2,295 0 0
2.	30-9-1943.	8-10-1943.	2,981 15 6
3.	18-3-1944.	27-3-1944.	1,683 10 3

II. Price list of stationery articles for 1943-44.- On the first page of the price list it has been noted that in the case of officers who are entitled to the supply of articles on payment of value or adjustment, the cost of the articles should be taken at the rates noted in the list plus 20% to cover Indian charges. In cases where paper was issued to such departments the extra charged is only 10% and not 20% - vide instances given in appendix A enclosed - The difference in value may kindly be arranged to be recovered or adjusted.

p 6 [illegible]

III. Paper Issue Register.- Penitentiary.- A large quantity of paper - vide details below is reported to be missing. Necessary action may please be taken to recover the cost or write off the value at an early date.

Page			Rm.	Qr.	sheets.
1.	White printing D.F.	16 lbs.	27	4	3
3.	do.	20 lbs.	44	4	11
5.	do. Quad.	32 lbs.	7	2	24
9.	do. "	40 "	2	8	16
15.	do. Royal	22½ "	1	8	19
43	G.B. ~~D.F.~~ Quad.	40 "	36	11	13
75	Buff Badami "	48 "	2	16	4
77	Glazed buff unbleached quad.	36 "	11	12	19
79	White printing quad.	36 "	13	13	19
89	Badami D.F. ~~D.F.~~	20 " M.P.M.	8	13	4
34	G.B.D.F	20 lbs. APM	9 -	16 -	15

IV. Write off of the value of priced publications.- Under paragraph 3 (a) ii (2) (b) of the Press Manual the Superintendent has powers to write off superseded or useless publications and missing stores up to a value of Rs.500. It is however observed from the stock verification statement relating to the year 1942-43, priced publications to the value of Rs.368-3-5 ~~was~~ were written off by the Superintendent. As the priced publications cannot be classed under the above category, specific sanction of Government seems necessary.

p 19 [illegible] B.K. not publ.

(D.)

V. Opening of new ledgers.- New ledgers ordered to be opened in paragraph 2 of G.O.No.Ms.1279, Education, dated the 30th August 1944 for recording (in total) the transactions of 1940-41 to 1943-44 relating to Plant and Machinery as recorded in the old ledgers have been opened but postings have not yet been made. Steps may kindly be taken to enter the transactions of 1940-41 to 1943-44 in the new ledgers at an early date.

p 49 (J)

VI. Service books and leave accounts.- It was pointed out in paragraph VIII of the last Inspection Report (1942-43) that out of 1735 service books and rolls to be maintained 232 books had to be opened and 772 books required verification of services with reference to pay bills. It is now stated that the verification of services up to 31-3-1944 has been completed in the case of permanent employees and that the opening of new service books is in progress. Steps

Steps may kindly be taken for the completion of the service books and leave accounts at an early date.

VII. Monthly reconciliation - binding materials.- Paragraph 385 of Press Manual lays down that the register of detailed issues of binding materials should be posted and agreed monthly with the totals of the stores issued carrying forward any items not issued. The monthly reconciliation is not being done as required by the rules cited above and this is brought to notice. p 172 of the Bk

VIII. Daily outturns as prescribed in the Press Manual.-

a) Binding Section.- No individual outturn sheets are maintained in the binding section as per scale laid down in the Manual - vide pages 176 to 179 - except machine work. This is brought to notice.

b) Foundary Section.- The outturn sheets maintained are not in accordance with the scale of output as laid down in paragraph 407 of the Press Manual. The description of work noted in the outturn sheets is also different and is not susceptible of check with the scale prescribed in the Manual. Besides, no monthly abstract of outturn sheets as prescribed in the above paragraph is maintained in the section. p 182 of the Bk

c) Outturn sheets of compositors.- It is observed that the required outturn (within the prescribed office hours) has not been turned out by the compositors continuously for a quarter or even more. But they were allowed to work overtime and paid overtime allowances. Instances are given below where the compositors who were not able to complete the prescribed outturn within the allotted time systematically were allowed to work overtime with overtime allowances. This is brought to notice.

IX. Closing of stores ledgers monthly as laid down in paragraph 112 (b) of the Press Manual.- Stores ledgers have not been posted from April 1944 onwards. Under paragraph 112 (b) of the Press Manual, the receipts and issues have to be posted in the concerned ledger accounts and the balance arrived at monthly. This has not been followed during the period under audit, though it was pointed out in the last audit report (1942-43) and noted by the Superintendent. This is brought to notice. p 68 of the Bk

X. Unserviceable stores.- a) Unserviceable stores relating to 1938 and onwards are lying in stores without disposal. Special steps may kindly be taken to have them disposed off as laid down in paragraph 108 of the Press Manual. p 67 of the Bk

b) Orders for condemnation of stores of unserviceable articles.- It is observed from the requisition slips of stores and the rough list of unserviceable articles of stores that no separate orders or the approval of the Superintendent of the Press have been obtained in cases where the unserviceable articles have been condemned. The rough lists and the requisitions are approved by the gazetted assistants. It was stated that powers had been delegated by the Superintendent to his gazetted assistants to pass indents and condemn articles of small values. Orders ~~for existing procedure~~ of Government may please be obtained for the existing procedure if it has not already been done. This remark applies also to costing orders which are approved by the gazetted assistants as "for Superintendent" - c.f. paragraph 272 of the Press Manual. p 140 of the Bk

XI. Sale of publications.- The following amounts have been outstanding for a long time. Special steps may please be taken to recover the amount at an early date.-

1940-41.				
1/171 dated 28-2-41.	District Board, Engineer, Kistna, Chilakalapudi.	Rs.11	6	0
1941-42.				
8/155 dated 18-12-41.	Director of Industries, Punjab, Lahore.	1	1	0
1942-43.				
28 dated 18-9-42.	Commander, 19th I.N.D. DvnS.E.A.C.	0	14	0
6/152 dated 30-9-42.	do.	2	6	0
1943-44.				
3/12 dated 19-5-43.	G.E.Steelchidat & Co., New York.	12	3	0
2-126 dated 9-6-43.	Luzac & Co., London.	10	12	0

XII.

XII. Excess or deficiency in stock-taking of priced publications.- The sanction of the Superintendent for the write off of the deficiency in stock-taking for the year 1942-43 was obtained only in January 1945. The adjustment of the differences of the excess or deficiency as per the stock list of 1942-43 has not been made in the ledger against the closing balances of the year as laid down in paragraph 167 of the Press Manual. The statement of excess or deficiency for 1943-44 has not yet been approved by the Superintendent although the stock-taking for the year 1944-45 was proceeded with. The adjustments of the differences for 1943-44 has not also been carried out in the ledgers. The delay in taking necessary action is brought to notice. p 93 of the Bk

P.K. Gnanasagar
Examiner, Outside Audits.

4/10

Annexure A - Vide paragraph II of the Report.

Month.	Job. No.	Description of paper.	Quantity.	Cost.	20% extra.	Total.	Amount charged.	Difference.
		Provincial Defence Loans Commissioner.						
Feb.44.	201-231	G.B.D.F.18½ lbs.M.P.M @ 8-6-0.	7 0 22	58 15 5	11 12 8	70 12 1	64 14 3	5 13 10
Feb.44	201-289	do. 20 lbs.A.P.M. @ 9-2-0.	10 1 5	91 12 9	18 5 9	110 2 6	100 15 6	9 3 0
	201-286	do. do.	6 5 19	57 6 0	11 7 7	68 13 7	63 1 10	5 11 9
	201-287	do. do.	6 5 19	57 6 0	11 7 7	68 13 7	63 1 10	5 11 9
	201-222	Printing Royal 22½ lbs ~~M.P.M.~~ @ 8-0-0	4 15 8	38 1 9	7 10 0	45 11 9	41 15 3	3 12 6
	201-232	G.B.D.F.18½ lbs.M.P.M.@ 8-6-0	7 0 22	58 15 5	11 12 10	70 12 3	64 14 3	5 14 0
	201-234	Printing Royal 22½ lbs@ 8-0-0	6 7 13	51 0 0	10 3 2	61 3 2	56 1 7	5 1 7
	201-235	Gl.D.B.D.F.18½ lbs, M.P.M @ 8-6-0	6 7 13	53 6 2	10 5 10	63 12 0	58 11 8	5 0 4 46-4-9
		Postmater General.						
Jan.44.	36- 38	White pulp B.Royal @ 32-3-0 per 100.	127	40 14 6	8 3 0	49 1 6	44 15 8	4 1 10
		Collector of Central Excise.						
Mar. "	4-95	G.L.D.F.Cap.10 lbs.A.P.M.@ 4-9-0	6 15 8	30 14 0				
		B.C.D.F.20 lbs.P.A.M.@ 6-14-0	0 0 2	0 0 6	6 3 0	37 1 6	34 4 11	2 12 7
	4-94	G.B.D.F.18½ M.P.M. @ 8-6-0	3 16 2	31 13 9				
			0 1 3	0 8 3	6 7 7	38 13 7	35 11 7	3 2 0 5-14-7
		Postmaster-General.						
Jan.44.	36-41	G.B.quad.40 lbs.P.A.M.@ 17-8-0.	12 11 4	220 2 0	44 0 5	264 2 5	242 2 0	22 0 5
	~~36-22~~	~~do. A.P.M.@ 18-5-0.~~	~~24 0 0~~	~~439 8 0~~				
	36-29	do.	23 15 21	416 5 6				
		do.A.P.M.@ 18-5-0.	24 0 0	439 8 0	171 2 6	1027 0 0	933 3 ~~6~~ 2	93 12 10
Mar. "	35-2	Semi bleached Court Royal 60 lbs. @ 33-0-0.	6 14 4	221 6 0	44 4 4	265 10 3	243 8 0	22 2 3
	35-5	G.B.D.F.20 lbs.P.P.M.@ 8-12-0.	12 13 0	110 11 0				
		B.C.D.F. 20 lbs. @ 6-14-0.	0 5 3	1 12 0	22 8 0	134 15 0	123 11 1	11 3 11 149-3-5
		Postmaster-General, Bombay.						
	35-4.	Printing D Royal 45 lbs. @ 4~~8~~5-15-0.	4 4 10	67 4 0				
		G.B.reels cut @ 50-3-0 per cwt.	7 lbs.	3 2 0	14 1 3	84 7 3	75 2 5	9 4 10
	35-3.	Printing D.Royal 45 lbs. ~~WxRx~~.	4 4 11	67 4 6				
		W.Pg.reels cut @ 39-14-0 per cwt.	7lbs.	2 7 10	13 15 3	83 11 7	75 6 3	8 5 4 17-10-2
		Collector of Customs Export Trade Controller, Madras.						
Jan.44.	1-4.	G.B.D.F.18½ lbs.M.P.M.@ 18-6-0.	3 7 0	28 1 0	5 9 6	33 10 6	30 11 4	2 15 2

Provl. Defence Loans Commr. 46-4-9
Postmaster General Madras (1) 153-5-3
Bombay 17-10-2
Collector of Central Excise 5-14-7
Collector of Customs 2-15-2

A 5

10

vide Para VIII.c.

Month.	No.	Name of the compositor.	Assessed hours.	No.of hours worked.	Short outturn hours.	No.of hours of overtime allowed with allowances.
October 1943.	102	V.Munuswamy.	87¾	158½	- 70¾	32
November "		"	114	162	- 48	11
October "	393	R.Ponnambalam.	97¼	158½	- 61¼	24½
November "	.	"	154½	221¾	- 67¼	34
December "	.	"	150½	218¼	- 67¾	38½
October "	423	K.V.Shunmughasundaram.	116¾	157¼	- 40¼	20
November "	214	N.A.Munuswamy.	167¾	210	- 42¼	36½
January 1944.	393	R.Ponnambalam.	134¾	184¼	- 49½	29
~~Xxxxxxxx~~ "	~~102~~	"				
November 1943.	423	K.V.Shunmughasundaram.	182¾	215¾	- 35½	37
February 1944.	109	"	109	155¼	- 46¾	Not available for audit.
"	..	"	138½	164½	- 26	do.
November 1943.	444	S.Saravanam.	180¼	215¾	- 35½	37
December "	.	"	150	196¾	- 46¾	25

36/11 P

9/11

Memo no 44992 F-1 Edn d/ [illegible].10.45

Govt Press - Report on the Audit of Accounts for the year 1943-44.

6

Ref:- letter from the A.G. No O.A.338-20/44-45-301 d 6.10.45.

Vide the precedent at p5 CF of G.O. 1906 Edn dt 23.12.44 at (J)

The attention of the S.G.P is invited to the Report on the Audit of the Accounts of the Govt Press, Madras and its Branches for the year 1943-44, a copy of which has been sent to him by the A.G and he is requested to offer his remarks thereon at an early date.

To The S.G.P

Despd 12-10-45

10.10.45

10/10/45

10/10/45

16

7

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

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

10 NOV 1945

No. Audit/H.C. Dated. 9th November 1945.

Sir,

Sub:- Government Press - Report on the Audit of Accounts for the year 1943-44 - Remarks - Called for -

51279
p8 aud

Ref:- Government Memorandum No.44992-F-1-Edn., dated 11-10-45

The remarks called for on the Audit report of the accounts of the Government Press, Madras for the year 1943-44 will be furnished to Government before the end of this month.

L.S.

9/11

Superintendent.

11

E+PH Depts(F)

This may lie over till 1.12.45.

CW
12.11.45

13/11/45

SD
12.11.45

F

12

C.F. 32.

Department

From (Name) A.G. Anderson Esq.,

Designation Superintendent,
Government Press,
Madras.

Station

18 DEC 1945

Received Registered

To

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

Enclosures:

57645

No. Audit/H.C. dated 17th December 1945.

Sir,

Sub: Government Press - Report on the Audit of Accounts for the year 1943-44 - Remarks - furnished.
Ref: Government Education and Public Health Department Memo.No.44992-F1 Edn., dated 11-10-1945.

I have the honour to furnish below my remarks in respect of the items of objections raised in audit in the Accounts of the Government Press for 1943-44.

pp9-10 7 (J)

Para I - Delay in Remittances.- As already explained in my references leading to the issue of orders in G.O.Ms.No.1906 Edn dated 23-12-44, every attempt is being made to keep the amount of remittances within the limit allowed; but it is found impossible to avoid such a contingency on account of receipt of unexpected single receipts of heavy amounts by cheques for services done and supplies made to Central and cost recoverable offices. Cheques for large amounts are being sent to the Reserve Bank immediately on receipt for clearance and for being taken to Government [illegible]. On receipt of intimation from bank the transactions are being [illegible] Cash Accounts in this office and by this system the holding [illegible] cash balances are restricted to the minimum.

Para II - Price list of Stationery Articles for 1943-44.- Owing to the late receipt of Stationery Price list the increased percentage to cover Indian charges could not be given effect to during the year and it has been adopted from the year 1944-45. The total of less receovery under this head pointed out by the audit is about Rs 225/- and any attempt to trace the work dockets at this distance of time for purposes of recovery would be futile as many of them could not be traced and it may not be possible to enforce the claim from all the cost recoverable offices as they may not be willing to re-open the cases. I request that Government may be pleased to ratify my action and accord sanction for the recovery at the enhanced rate from the year 1944-45.

Para III - Paper Issue Register - Penitentiary.- Government in their order No.Mis.1102 Edn., dated 27-7-44 have accepted the actual stock and ordered the opening of new ledgers according. They have therefore accepted the deficiencies and the writing of of their value is implied in it. Separate orders of Government in this respect do not seem to be necessary. Reasons for the shortage have fully been explained to Government in my letter No.50/Mis/P.B., dated 8-9-44 and precautionery measures have already been taken for effectual internal security to prevent thefts.

p246 7 the Bk

Para IV - Write off of the value of Priced Publications. The missing stores include all priced publications found short in stock-taking and this is fully covered by the delegation of powers vide item 3 of Appendix 23 of Madras Financial Code Volum II. No specific sanction of Government is therefore necessary in this case.

Para V - Opening of New Ledgers - The details of transactions relating to the years 1940-41 to date have been extracted and ledgers are being opened. The work requires immediate supervision and guidance. In this connection I wish invite the attention of Government to the correspondenc resting with my letter No.29 Mis., dated 13-11-45. This could be expedited on the creation of non-Gazetted post proposed by me therein.

Para VI - Service Books and leave Accounts.- Only 79 Service Books or Rolls have yet to be opened and Leave Accounts in the case of 224 employees require revision. This is expected to be completed during the current year.

Para VII - Monthly reconciliation - Binding Materials. The monthly reconciliation of detailed issue of Binding materials with the totals of the stores issued is now being done.

Para VIII - Daily outturn.-

(a) Binding Section:- There are practical difficulties in the maintenance of individual records of outturn in this department where the work is now being distributed under group system, each group being held responsible with reference to its strength for a number of jobs involving all process of binding work such as folding, stitching, glueing, Binding etc. No individual outturn is therefore possible of maintenance. The existing instructions in the manual will be applicable when an occasion arises to put separate men on separate work which will be rare.

(b) Foundry Section.- This was personally explained by the Superintendent to the Auditor-in-charge. (c) Outturn of Compositors.- I am separately taking up the question of employees booked Overtime while the outturn is short of the normal productive hours of the day. The permissibility of making up the shortages by hours worked overtime will be examined with reference to the provisions in the Factory Act and put up to Government to obtain specific orders for future guidance. A

Para IX. - The extraction of monthly balances in the ledger accounts from the month of April has to be kept pending receipt of stock verification report and its approval by Government and the submission of Annual Report to Government which takes some time. Every effort is made to expedite the same.

Para X - Unserviceable Stores. Unserviceable articles mostly of scrap iron, steel and cast iron could not be auctioned early as at the time of normal period as these scraps are to be disposed of according to several control orders issued by Government periodically. This question is linked up with plant stock report dealt with in para V above and the disposal of the articles by auction after verification with book balances could be taken up only along with that.

(b) Under note to paragraph 105 of the Government Press Office Manual the Gazetted Assistants of this office are empowered to pass requisitions for articles other than the items specified in it. This delegation carries with it the power for condemnation of articles replaced by fresh requisitions. No further orders seem necessary on the subject. If however ordered the existing note will be amplified to cover condemnation etc. All Junior Officers have been instructed to conform to para 272 of the Press Manual.

p63 of the BK.

p140 of the BK

XI. Sale of Publications. - Only two items in the year 1942-43 are pending for which special reminders are being issued and the recovery watched. All other items have been recovered. B

XII. The rules in the Press Manual will be followed in future. The statement of excess and deficiency has since been approved by me.

C.J. Anderson
Superintendent.

AN 17/12

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14 [illegible]

54 / 8/2

Memo No 44992 F-3 Rdm d 9.2.46

Govt Press - Report on the audit of Accounts for the year 1943-44

Ref:- S.G.P's letter no Audit/HC d/17-12-45.

pp12.13 CF

The attention of the S.G.P is invited to Para I of the Report on the audit of the Accounts of the Govt Press and its ~~branch~~ branches for 1943-44 and he is requested to explain the reasons for the delay in remittances of the three cases referred to therein.

A on p1 of Sectional notes

p 3 of S/Notes

2 From para III of the Audit Report it is seen that the quantity of paper found missing is more than 160 reams. The S.G.P has stated that the reasons for the shortage have been

fully explained to Govt in his letter no 50/Mis/PB d 8.9.44. The letter of the S.G.P does not seem to refer to such a ~~large~~ large loss as over 160 Reams but it seems to refer only to a fraction of the loss. The S.G.P is requested to submit a detailed report regarding each item of loss mentioned in the Audit ~~Report~~ Report.

P8m6 ©

3 From the Annexure A to para 2 of the Audit Report it is observed that out of a sum of about Rs 226 short recovered, Rs 153-5-2 is due from the post Master General Madras, Rs 46-4-9 from the Provincial Defence Loans Commissioner and Rs 17.10.2 from the P.M.G, Bombay. As the jobs were done in January, Feb & March 1944, the claims are not too old to be ~~given~~ taken up. The S.G.P, is therefore, requested to address these three officers for the payment of the sums due from them which are comparatively bigger than the sums due from the other officers referred to in the annexure.

P6 For The S.G.P

5.2.46

5 Feb

P6CP

To The S.G.P

Despd 107 11-2-46

C.96
6.2.46.

6 2.46

7/2/46

C.F. 98.

Educational & PH DEPARTMENT.

REMINDER. Edn. Branch.

To The Superintendent
Govt. Press,
Madras

I ~~have the honour to invite~~ am directed to invite ~~invite~~ attention to Govt. Memo No. 44992F-3 Edn., dated 7.2.46 and

to request that the reply to it may be expedited.

~~request that this reminder may be returned at once with information as to—~~

~~(1) the stage at which the matter now is,~~

~~(2) the date by which a reply may be expected, and~~

~~(3) the circumstances which have caused the delay.~~

12.3.

Office Secretariat

Signature.

Station Fort St. George Deputy Secretary to Govt.

Designation.

Dated 12-3-46

SUBJECT.

Govt. Press, Report on the Audit of Accounts ~~from~~ the year 1943-44

11.3.46.

(P.T.O.)

12

17014 O.F. 98.

REPLY.

To The Dy Secy to Govt
Edn & P.H. Deptt
Madras

27 MAR 1946

Reply to Govt Memo No. 44992 F.3 Edn dated 7.2.46 will be submitted before the end of this month.

25-3-46

A G Anderson
Superintendent
Govt Press
Madras

[illegible]

The S.G. Pandey be reminded again on 5.4.46 if necessary.

28.3.46.

F1 20

F. 32.

....Department
From (Name) A.G. Anderson Esq.,
Designation Superintendent, Government Press,
Station Madras.

17348
28 MAR 1946

Received..................Registered..................
To 12
The Deputy Secretary to Government,
Education and Public Health Department,
Fort St. George, Madras.

Enclosures:

No. Aud/H.C. dated 27th March 1946.

Sir,

pp14-16 ante

Sub: Government Press - Report on the Audit of Accounts for the year 1943-44.
Ref: Government memorandum No. 44992 F-3 Edn., dated 7-2-46.

The delay in remittance of the three cases referred to in para 1 of the Audit Report of the Government Press for the year 1943-44 is explained hereunder:-

A on p2 CP

Item 1.- The sum of Rs 2295/- represents a Cheque for the same amount received on 26-5-43 from the Salvation Army on account of Sale of waste paper. The previous remittance was closed on 14-5-43 and the next remittance was due in the ordinary course on 29-5-43 when cash book was to be closed for remittance as per para 34(e) of the Office Manual. The cash on hand on 26-5-43 exclusive of the above cheque was only Rs 349/-. On 27-5-43 the cash receipt books were called for from Mount Road Branch Press for closing the cash book and about 107 items had to be posted under various credit heads in the cash book. The posting of the cash book and checking took 3 days. The Cash-keeper under whose custody the amounts are kept was busy disbursing the salaries to the Press employees on the 1st and 2nd of June 1943 and could not attend to remittance on those days. Hence the remittance was sent to Bank on 3-6-43.

Item 2.- The previous remittance was on 28-9-43. Of the amount of Rs 2981-15-6, a sum of Rs 2945-8-0 was made up of two cheques for Rs 930-9-0 and Rs 224-11-0 received on the same day from the Salvation Army for the sale of waste paper and two more cheques for Rs 1668/- and Rs 122-4-0 received on 30-9-43 from the same source and for the same purpose. The cash receipt books which were returned to Mount Road on the previous day were called for on 1-10-43. The 2nd October 43 Saturday being short working day and 3rd October being Sunday the closing of Cash book was taken up on Monday the 4th October. Though the remittance was ready on the 6th, it could not be sent on the following day (i.e.) 7-10-43 as that day was a holiday on account of Ayudha Pooja. Hence it was sent on 8-10-43.

Item 3.- The previous remittance in this case was made on 14-3-44. One cheque for Rs 1470-12-0 on 18-3-44 and another for Rs 522-7-0 on 21-3-44 were received from the Salvation Army for waste paper sales. The receipt books returned to Mount Road on or about 15-3-44 were called back on 22-3-44 for purposes of closing the remittance. The number of items involved this time was 275. Though the remittance was ready on 24-3-44, it could not be sent on 25-3-44 as that day happend to be a holiday on account of Telugu New Year's day and 26th March 1944 Sunday. Therefore the remittance was sent to bank on 27th March'44.

From the above facts it will be seen that this office had taken only 3 working days at the most to send the remittances to Bank after the receipt of single cheques of heavy amounts. In order to obviate the retention of any large amount in the custody of the Cashkeeper, though such large sums are made up of crossed cheques only, such cheques for large amounts are for the past one year being sent to Bank for clearance under separate letter for being taken to Government account.

2. The large deficiency in paper of various description

was

was exhibited in the stock list of the Penitentitary Branch Press forwarded to Government with this office letter No.36 Pdl., dated 13-7-44. It was further explained therein that this was due to frequent thefts which have been reported both to the Superintendent of Prisons and to the Police for investigation. With reference to Orders passed in G.O.No.Ms.1102 Edn., dated 27-7-44 it was further explained in my letter No.50 Mis.P.B. dated 8-9-44 that the loss of reams reported in my letters No.P.B.Mis/42 dated 4-8-43 and 25-8-43 was based on the reams found missing from their usual place by the then storekeeper following the theft and the actual quantity removed may have been much more than was supposed. I have therefore no further remarks to offer than those already furnished in my letter mentioned above. All the reams mentioned in the Audit as deficit have been shown in the stock lists submitted to Government. The then storekeeper is dead and no further explanation can be obtained.

pp1-2 c.f. 7 (C)
pp14-15 c.f. 9 (C)
pp 24-25
pp 5-6 c.f. (R)
pp 1-2, 15

3. As regards para 3 of the Memo. action will be taken to recover the amounts due from the officers mentioned therein.

pp. 15-16

R
27/3

Superintendent.

Edn. & P.H. Dept. (F1)

Subject:- Government Press - Audit Report - 1943-44 - Recorded with remarks.

33
30/4.

Order: Ms. 898 Edn. 30-4-1946.

13

Recorded:

2. The Government have considered the Audit Report of the accounts of the Government Press and its branches for 1943-44 and the remarks of the Superintendent, Govt. Press thereon, and pass the following orders:

P. 5 of S/Notes

Para V of the Audit Report.
Opening of new ledgers:

(i) The attention of the S.G.P. is invited to para 3 of G.O.No. 576 Edn., dated 14-3-46 and he is requested to submit the report called for therein.

P. 36 c.f. of (N)

Para VI of the Audit Report.

P. 6 of S/Notes

(ii) Service books and leave accounts: The S.G.P. is requested to see that the remaining service books of the employees ~~be~~ are opened and the leave accounts of the employees ~~revised~~ verified soon. He is requested to make a special report of completion of work in due course.

Para VIII of the Audit Report.

P. 8 of S/Notes

(iii) Daily outturn of compositors: The S.G.P. is requested to submit the report promised by him in para VIII (c) of his letter No. Audit/H.C., dated 17-12-1945.

'A' on p. 13 c.f.

Para XI of the Audit Report.

P. 11 of S/Notes

(iv) Sale of publications: The S.G.P. is requested to take urgent steps to recover the amounts from the two parties referred to by him in his letter No. Audit/H.C., dated 17-12-1945. He is also requested to make a report of the results of the action taken by him in the matter.

'B' on p. 13 c.f.

23

Para III of the Audit Report.

(v) Paper issue Register - Value of missing paper to be written off: The S.G.P. is requested to report to Govt. the value of the missing papers to be written off.

P.3(b) of S/Notes

Para IX of the Audit Report.

(vi) Closing of stores ledgers: The S.G.P. is requested to report to Govt. regarding the completion of the stores ledgers.

P.9(a) of S/Notes

Para X (a) of the Audit Report.

(vii) Unserviceable stores - Disposal of: The S.G.P. is requested to expedite the disposal of the unserviceable stores relating to 1938 and onwards and to submit a report to Government after three months on the action taken by him.

P.10(a) of S/Notes

Para X (b) of the Audit Report.

(viii) Unserviceable Stores - Condemnation of: The S.G.P. is requested to submit draft amendments to the note to para 105 of the Government Press Manual as proposed by him.

P.10 of S/Notes

B.
7.4.46

29/4/46

29.4.46

To

The S.G.P.

The A.G.

Despd on
3-5-46

14

E.F.H.

Cn. 44992 From the A.G. No. 33-F-20/301 d. 6.1.45

Cn. 57645 Fm the S.G.P. Audit/1to d. 17.12.45

Audit Report – Govt Press 1943-44

The audit report on pp. 1-7 cf. the remarks thereon by the S.G.P. on pp. 12-13 cf. have been examined in Section notes below. May be sent to Finance now for remarks.

Re Ps 5, 6, 8, 11 of the S/Notes, the SGP will be asked to see that action is completed soon and a special report of completion obtained in due course.

Finance

ASST. SECRETARY TO GOVT.
21 JAN 1946
FINANCE DEPARTMENT

15.1.46

35:4
E.P.H. No 44992F2
21.1.46

Govt. the value of the missing

2 Draft recast further

Finance (Exp A)

The remarks of this Dept. are added in the sectional notes below. After orders are passed thereon the case may be returned to E.P.H.

28.1.46.

30.1.46

A.D.S.

Ex A 28.1.46.

28.1.46

E&PH Dept.

E.P.H. no

Fin w.c. 3514 Exp A 30.1.46

31 JAN 1946
PUBLIC HEALTH DEPARTMENT

With reference to the notes on p 1 and pp 3 & 3(a) of the Sectional notes a draft memo is submitted for approval. After the receipt of the S.G.P.'s reply the other points may be considered.

6022

Include 2 & 2(a) also in the draft.

6/2/46

5.2.46.

JP 5.2.46

A para has been added ~~to~~ in the draft Memo as ordered by D.S. above

7/2/46

6.2.46 - 6.2.46

F1

[Issued as Memo no. 44992 F1-3 Edn. d 7.2.46.]

C. no. 17348 F1/46 from the S.G.P. No Accd/H.C d 27.3.46.

The S.G.P. has forwarded his reply to the Memo no 44992 F1-3 Edn. d 7.2.46 and it is dealt with in the Sectional notes below. The file may be sent to Finance for remarks if any.

(X)

p 1(a), 2(a) & 3(a)

4.4.46

2.4.46.

JP 4.4.46

15

Finance

E&PH no 44992 F1-4
5.4.46.

Fin. (Exp. A)

(Fin. Saw last on p. 2a above)

Further remarks of this dept. have been ~~added~~ incorporated on pp 1(a), 2(a) & 3(b) of the Sectional notes below. After orders are passed the case may be returned to E.P.H.

ASST. SECRETARY TO GOVERNMENT
5 APR 1946
FINANCE DEPARTMENT

DR 9.4.46.

10.4.46.

11.4.46

A.D.S.

E.P.H. no

119028 E Exp A

Fin w.c. 19028 Exp A-1
11-4-46

12 APR 1946
20251

E.&P.H. (F1)

A draft order covering the points referred to at 'x' on page 1 ante and with reference to the note of the Fin. Dept. on pages 3(b), 9-9(a) & 10-1 of the S/Notes is submitted for approval.

9.4.46

26/4/46.

JP 29.4.46

Extract of Audit Report

REPORT ON THE AUDIT OF THE ACCOUNTS OF THE GOVERNMENT PRESS, MADRAS AND ITS BRANCHES FOR 1943-44.

549 the Bk not put up

I. Delay in remittances - Under paragraph 65 of the Government Press Office Manual all moneys received shall without undue delay be paid into the Bank and shall be included in the general balances of Government. In any case the amount should be remitted into the Bank fortnightly or whenever the cash on hand exceeds Rs.1,500 - Vide paragraph 34 (c) of the Manual and also paragraph 2 (ii) of G.O.No. Ms.1906, Education & Public Health Department, dated 23-12-1944 passing orders on the audit report for 1942-43. Delays in remittances of large amounts were however noticed - vide details given below -

369 the Bk not put up pp 9-10 (J)

'A'

	DATE OF RECEIPT	DATE OF REMITTANCE	AMOUNT.		
1.	26-5-1943	3-6-1943	Rs.2,295	0	0
2.	30-9-1943	8-10-1943	2,981	15	6
3	18-3-1944	27-3-1944	1,683	10	3

pp 9-10 (J) Para I - Delay in Remittances- As already explained in my references leading to the issue of orders in G.O.Ms.No.1906 Edn., dated 23-12-44, every attempt is being made to keep the amount of remittances within the limit allowed; but it is found impossible to avoid such a contingency on account of receipt of unexpected single receipts of heavy amounts by cheques for services done and supplies made to Central and cost recoverable offices. Cheques for large amounts are being sent to the Reserve Bank immediately on receipt for clearance and for being taken to Government Account. On receipt of intimation from bank the transactions are being taken to Cash Accounts in this office and by this system the holding of cash ~~xxx~~ balances are restricted to the minimum.

Office note

In the last audit report, such delays were noticed. The S.G.P. was told that he would in future be held personally responsible for seeing that it did not occur. In the circumstances stated by the S.G.P., it is for orders whether any further instructions have to be issued.

cf (J)

I do not know if the SGP's remarks above are an expln of the lapse in the 3 cases mentioned in Audit at 'A' above. The SGP may be asked to explain the reasons for the delay in these 3 cases.

JD 15/2/46

19/2/46

(PTO)

Finance (Exp A)

The proposal of E.P.H. at ~~A~~ B on the previous page may be accepted in Finance

28.1.46 30.1.46

SAA
26.1.46
26.1.46

E & P H Dept. F1

With reference to the orders of D S at B on p1 ante, the S.G.P was asked in Memo no 44992 P1-3 Rdn. d 7.2.46, to explain the reasons for the delay in remittances of the three cases referred to at A on p1 ante. The S.G.P's reply is on p 20 CF. It is seen from the S.G.P's reply that the delays in these three cases are unavoidable. For orders whether the S.G.P may be informed that he should see that such delays do not recur.

pp14-15 cp

No need
5.4.46

2.4.46
4.4.46

Finance (Exp. A)

In the circumstances explained by the S.G.P on p. 20 cf. this dept. may agree that no further action need be taken.

10.4.46

9.4.46

2

Extract of Audit Report

II. Price list of stationary articles for 1943-44 - On the first page of the price list it has been noted that in the case of officers who are entitled to the supply of articles on payment of value or adjustment, the cost of the articles should be taken at the rates noted in the list plus 20% to cover Indian charges. In cases where paper was issued to such departments the extra charged is only 10% and not 20% _ vide instances given in appendix A enclosed - The difference in value may kindly be arranged to be recovered or adjusted.

S. G. P's remarks

A/ Para II - Price list of Stationery Articles for 1943-44. - Owing to the late receipt of Stationery Price list the increased percentage to cover Indian charges could not be given effect to during the year and it has been adopted from the year 1944-45. The total of less recovery under this head pointed out by the audit is about Rs.225/- and any attempt to trace the work dockets ~~andxxxxs~~ at this distance of time for purposes of recovery would be futile to enforce the claim from all the cost recoverable offices as they may not be willing to re-open the cases. I request that Government may be pleased to ratify my action and accord sanction for the recovery at the enchanced rate from the year 1944-45.

Office note

In the circumstances explained, the S.G.P's proposal at A above may be accepted.

15.4.46 19/4/46

Finance (Exp A)

A on p 6 CF Out of a sum of about Rs 226 short recovered, Rs 153-5-2 is due from the Post Master General Madras and Rs 46-4-9 from the Provincial

A on p 6 CF Defence Loans Commissioner and Rs 17-10-2 from the P.M.G., Bombay. The jobs were done in Jan, Feb & March 1944 & the claims are not too old to be queried. ~~There seems to be~~ In any case ~~no reason~~ why at least ~~these~~ the 3 officers (upto to above) ~~should~~

2(2)

may
~~not~~ be addressed ~~for~~ the payment of the
due from them
~~above~~ sums (which are comparably bigger
than the sums due from the other officers.
E.P.H. may be requested to ask the S.G.P.
to take the necessary action in the matter.

28.1.46. 30-1-46

E.A.
26-1-46.

26.1.46

E+PH Dept (F.D.)

Please see para 3 of the S.G.P.'s letter on p 21 C.F. He states that action will be taken to recover the amounts due from the officers

No furth. acti.

5.4.46

2.4.46.

4.4.46

Fin. (Exp. A)

No further remarks are called for.

10.4.46. 11.4.46

DR
9.4.46

Audit Report

III. Paper Issue Register - Penitentiary - A large quantity of ~~paper~~ paper - vide details below is reported to be missing. Necessary action may please be taken to recover the cost or write off the value at an early date.

				Rm.	Qr.	Sheets
Page 1.	White printing D.F.	16	lbs.	27	4	3
3	-do-	20	"	44	4	11
5	Qud.	32	"	7	2	24
9	"	40	"	2	8	16
15	Royal	22½	"	1	8	19
43	G.B. Quad.	40	"	36	11	13
75	Buff Badami quad	48	"	2	16	4
77	Glazed buff unbleached	36		11	12	19
~~80~~	~~Badami D.F.~~	~~20~~	~~" M.P.M.~~			
79	White printing quad.	36		13	13	19
89	Badami D.F.	20	M.P.M.	8	13	4
34	G.B.D.F.	20	A P.M.	9	16	15

S.G.P's remarks 18

Para III Paper Issue Register - Penitentiary - Government in their order No.Mis.1102 Edn., dated 27-7-44 have accepted the actual stock and ordered the opening of new ledgers accordingly. They have therefore accepted the deficiencies and the writing off of their value is implied in it. Separate orders of Government in this respect do not seem to be necessary. Reasons for the shortage have fully been explained to Government in my letter No.50/Mis/P.B., dated 8-9-44 and precautionery measures have already been taken for effectual internal security to prevent thefts.

Sp14-45 CB
4 ©

1,8 NF-C

Office note

No further action seems necessary

J.D.
15/4/46

15/4/46

Finance Dept

The quantity of paper referred to in the audit report as missing is more than 160 reams in respect of the several qualities of paper mentioned therein. The S.G.P. says and E.P.H agree that no further action is necessary in regard to the recovery of

(16)

of the cost of the above quantities of paper lost ~~in~~ or the write off of its value in view of the orders in G.O. 1102 Edn dt 27.7.44.

pp 11-15 of (C)

It is submitted that the first para of the above G.O. and the S.G.P's letter dt 8-9-44 in reply thereto do not seem to refer to such a huge loss as over 160 reams but would seem to refer only ~~to~~ to a fraction of the loss. With reference to article 145 of Madras Financial Code, Vol I there should be a specific order writing off the deficiency from the stock accounts, if on investigation it is found that no part of the value of lost paper is recoverable from any of the persons at fault. E.P.H. may be requested to say whether any investigation regarding the above loss has been made so far and if not, to call for a detailed report from ~~to issue orders with the concurrence~~ the S.G.P regarding each item of loss mentioned ~~of this Dept. writing off the loss if it is~~ in the audit report and consider the question ~~irrecoverable~~ of the recovery of the loss or its write off further.

(C) pp 24-25 of (C)

p. 88 of Bk 34

A p 3 above

A
1.46.

28.1.46.

30.1.46

EPH Dept F1

4.46

With reference to the note flag at A above. Attention is invited to para 2 of the S.G.P's letter on pp 20-21 CF. In the circumstances stated therein the value of paper lost may be written off.

write off
3.4.46

4.4.46

---

7 inv. (Cap. A)

In the circumstances explained by the S.G.P. in para 2 on pp. 20-21 c.f., the proposal of E.P.H. to write off the value of the paper reported to be missing may be accepted. They may ~~however~~ ascertain from the S.G.P the value of the paper to be written off.

9.4.46.

10.4.46.

11.4.46

19

Audit Report

IV. Write off of the value of priced publications - Under para~~xx~~graph 3 (a) ii (2) 0 (b) of the Press Manual the Superintendent has powers to write off superseded or useless publications and missing stores up to a value of Rs.500. It is however observed from the stock verification statement relating to the year 1942-43, priced publications to the value of Rs.368-3-5 were written off by the Superintendent. As the priced publications cannot be classed under the above category, specific sanction of Government seems necessary.

S. G. P's remarks

20

Para IV - Write off of the value of Priced Publications. The missing stores include all priced publications found short in stock-taking and this is fully covered by the delegation of powers vide item 3 of Appendix 23 of Madras Financial Code Volume II. No specific sanction of Government is therefore necessary in this case.

p2969

Office note

Finance may advise on the point.

19/1/'46

J.D.
15/1/46

Finance (Exp A)

The powers to write off the value of missing publications contained in item 3 in Appendix

p 243 of 2
BK. 35

PLC

Appendix 23 of M.F.C., Vol VI can be exercised by the S.G.P. only if the loss does not disclose

p. 243 of B.R.35

(i) a defect of the system or in the rules the amendment of which would require the orders of a higher authority, or

p. 243

(ii) a serious negligence on the part of one or more Govt. servants that might possibly call for disciplinary action requiring the orders of a higher authority.

E.P.H. may be requested to ~~say~~ ask ~~with reference to the papers relating to the stocktaking referred to in the S.G.P.'s remarks overleaf~~ the S.G.P. whether the above conditions were satisfied ~~and whether~~

Cl A
26.1.46

[illegible]
26.1.46

28.1.46
We may assume that the conditions have been satisfied. S.G.P.'s reply seems correct.
30.1.46

Audit Report

pp. 4-9
14 (N)

V. Opening of new ledgers - New Ledgers ordered to be opened in paragraph 2 of G.O.No.Ms.1279, Education, dated the 30th August 1944 for recording (in total) the transactions of 1940-41 to 1943-44 relating to Plant and Machinery as recorded in the old ledgers have been opened but postings have not yet been made. Steps may kindly be taken to enter the transactions of 1940-41 to 1943-44 in the new ledgers at an early date.

S.G.P.'s remarks

pp. 25-31
17 (N)

Para V - Opening of New ledgers - The details of transactions relating to the years 1940-41 to date have been extracted and ledgers are being opened. The work requires immediate supervision and guidance. In this connection I wish to invite the attention of the Government to the correspondence resting with my letter No. 29 Mis., dated 13-11-45. This could be expedited on the creation of non-gazetted post proposed by me therein.

[illegible] a file regarding [illegible] of [illegible]
The file is [illegible]

Officer's note

The creation of the post of Special Officer referred to is ~~pending sanction~~ awaiting the sanction of the Govr. Genl. The post will be created as soon as the sanction of the Gov. Genl. is received. & the S.S.P. will be asked to go ahead with this work

19/1/46

J.P.
5/46

Fin (Exp A)

In view of the action proposed ~~to~~ in E.P.H. Dy Secy's note on p 1 of the main notes file no remarks are called for

Est A
26.1.46.

28.1.46

30.1.46

26.1.46

Audit Report

VI. Service books and leave accounts - It was pointed out in paragraph VIII of the last Inspection Report (1942-43) that out of ~~16~~ 1735 service books and rolls to be maintained 232 books had to be opened and 772 books required verification of services with reference to pay bills. It is now stated that the verification of services up to 31-3-44 has been completed in the case of permanent employees and that the opening of new service books is in progress. Steps may kindly be taken for the completion of the service books and leave accounts at an early date

S G's remarks.

Para VI - Service Books and leave Accounts - Only 79 Service Books or Rolls have yet to be opened and leave Accounts in the case of 224 employees require revision. This is expected to be completed during the current year.

Comments.

No remarks

19.2.46

JD
15.2.46

Fin (Exp A)

In view of the action proposed in

E.P.H. Dy Secy's note on p. 1 of the main notes file no remarks are called for.

Sd A
26.1.46.

26/1/46

28.1.46.

30.1.46

Audit Report

VII. Monthly reconciliation - binding materials - Paragraph 385 of Press Manual ~~A~~ lays down that the register of detailed issues of binding materials should be posted and agreed monthly with the totals of the stores issued carrying forward any items not issued. The monthly reconciliation is not being done as required by the rules cited above and this is brought to notice.

S. G. P. remarks

Para VII - Monthly reconciliation - Binding Materials. The monthly reconciliation of detailed issue of Binding materials with the totals of the stores issued [illegible] now being done.

Office note

No remarks

16/1/46

19/1/46

Finance (Exp A)

No remarks.

Sd A
26.1.46
26/1/46

28.1.46.

30.1.46

Audit Report

VIII. Daily outturns as prescribed in the Press Manual -

(a) Binding Section - No individual outturn sheets are maintained in the binding section as per scale laid down in the Manual - vide pages 176 to 179 - except machine work. This is brought to notice.

(b) Foundry Section - The outturn sheets maintained are not in accordance with the scale of output as laid down in paragraph 407 of the Press Manual. The description of work noted in the outturn sheets is also different and is not susceptive of check with the scale prescribed in the Manual. Besides, no monthly abstract of outturn sheets as prescribed in the above paragraph is maintained in the section.

(c) Outturn sheets of compositors - It is observed that the required outturn (within prescribed office hours) has not been turned out by the compositors continuously for a quarter or even more. But they were allowed to work overtime and paid overtime allowances. Instances are give below where the compositors who were not able to complete the prescribed outturn within the allotted time systematically were allowed to work overtime with overtime allowances. This is brought to notice.

S. G. P.'s remarks 24

Para VIII - Daily outturn -

(a) Binding Section - There are practical difficulties in the maintenance of individual records of outturn in this department where the work is now being distributed under group system, each group being held responsible with reference to its strength for a number of jobs involving all process of binding work such as folding, stitching, glueing, binding etc. No individual outturn is therefore possible of maintenance. The existing instructions in the manual will be applicable when an occasion arises to put separate men on separate work which will be rare.

(b) Foundry Section - This was personally explained by the Superintendent to the Auditor-in-charge

K (c) Outturn of Compositors - I am separately taking up the question of employees booked Overtime while the outturn is short of the normal productive hours of the day. The permissibility of making up the shortages by hours worked overtime will be examined with reference to the provisions in the Factory Act and put up to Government to obtain specific orders for future guidance.

Comments

We may await the receipt of the report refer to at K above.

JB 15/2/46

19/2/46

Finance (Dept)

In view of the action proposed to be taken by the E.P.H. Dy. Secy on p1 of the [illegible]

P.T.O.

notes, no remarks seem called for at present.

28.1.46.

30.1.46

4/1.46

15.1.46

Audit Report.

IX. Closing of stores ledgers monthly as laid down in paragraph 112 (b) of the Press Manual. Stores ledgers have not been posted from April 1944 onwards. Under paragraph 112 (b) of the Press Manual, the receipts and issues have to be posted in the concerned ledger accounts and the ~~bxxx~~ balances arrived at monthly. This has not been followed during the period under audit, though it was pointed out in the last audit report (1942-43) and noted by the Superintendent. This is brought to notice.

S. G. P's remarks

Para IX. The [illegible]raction of monthly balances in the ~~kx~~ ledger accounts from the month of Apil has to be kept pending receipt of stock verification report and its approval by Government and the submission of Annual Report to Government which takes some time. Every effort is made to expedite the same.

Office note

No remarks.

15.1.46

19.1.46.

Finance

As the proper maintenance of :

accounts is an essential item of work in a large concern like the Govt. Press. E.P.H. may be requested to call for from the S.G.P. a ~~special~~ report regarding the completion of stores ledgers, as ~~proposed~~ for certain other matters ~~[illegible]~~ referred to on page 1 of the main notes.

EA
28.1.46.

DNS
29.1.46

28.1.46.

30.1.46

Audit Report

[illegible]
Acc BK

X. Unserviceable stores - (a) Unserviceable stores relating to 1938 and onwards are lying in stores without disposal. Special steps may be taken to have them disposed off as laid down in paragraph 108 of the Press Manual.

(b) Orders for condemnation of stores of unserviceable articles- It is observed from the requisition slips of stores and the rough list of unserviceable articles of stores that no separate orders or the approval of the Superintendent of the Press have been obtained in cases where the unserviceable articles have been condemned. The rough lists and the requisitions are approved by the gazetted assistants. It was stated that powers had been delegated by the Superintendent to his gazetted ~~assistants~~ assistants to pass indents and condemn articles of small value. Orders of Government may please be obtained ø for the existing procedure if it has not already been done. This remark applies also to costing orders which are approved by the gazetted assistants as "for Superintendent" - c.f. paragraph 272 of the Press Manual.

1408
Acc BK

S.G.P.'s remarks

Para X - Unserviceable Stores. Unserviceable articles mostly of scrap iron, steel and cast iron could not be auctioned early as at the time of normal period as these scraps are to be disposed of according to several control orders issued by Government periodically. This question is linked up with plant stock report dealt with in Para V above and the disposal of the articles by auction after verification with book balances could be taken up only along with that.

637
Acc BK

(b) Under note to paragraph 105 of the Government Press Office Manual the gazetted Assistants of this Office are empowered to pass requisition for articles other than the items specified in it. This delegation carried with it the power for condemnation of articles replaced by fresh requisitions. No further orders seem necessary on the subject. If however ordered the existing note will be amplified to cover condemnation etc. All Junior Officers have been instructed to conform to para 272 of the Press Manual.

1140"

Office note

With reference to X(b) of the audit report, the note to para 105 of the Govt. Press Manual may be amended as proposed by the ~~ACG~~ SGP

JP
15/2/46

ACC
19/feb

Para X (a) of the Audit Report.

Finance Dept.

The S.G.P. may

(P.T.O.)

be asked to expedite the disposal of the unserviceable stores relating to 1938 and onwards and to submit a special report to Govt., say, three months hence regarding the progress made in their disposal.

Para X (b) of the Audit Report. p.u. above

The proposal of E.P.H. may be agreed to.

28.1.46.

30.1.46

Ex A
26.1.46.

26/1/46

~~IX.~~ X. Sale of publications - The follwing amounts have been outstanding for a long time. Special steps may please be taken to recover the amount ~~xx~~ at an early date.

1940-41.		
1/171 dated 28-2-41	District Board, Engineer, Kistna, Chilakalapudi	Rs.11 6 0
1941-42.		
8/155 dated 18-12-41	Director of Industries, Punjab Tahore	1 1 0
1942-43		
28 dated 18-9-42	~~Bkxx~~ Commander, 19th I.N.D.Dvn. S.E.A.C.	0 14 0
5/152 dated 30-9-42	do	2 6 0
1943-44		
3/12 dated 19-5-43	G.E.Steelchidat & Co., New York	12 3 0
2-126 dated 9-6-43	Luzac & Co., London	10 12 0

S.G.P's remarks

XI. Sale of Publications - Only two items in the year 1942-43 are pending for which special reminders are being issued and the recovery watched. All other items have been recovered.

Office note.

The S.G.P may be requested to take urgent steps to recover the amounts from the two ~~pending items~~ parties referred to.

15/2/46

19/2/46

(P.T.O.)

Finance (Exp A)

The proposal of E.P.H on p 11 above may be accepted.

28.1.46

30.1.46

26.1.46.

15.1.46

Audit Report

XII. Excess ~~of~~ or deficiency in stock - taking of priced publications - The sanction of the Superintendent for the write off of the deficiency in stock taking for the year 1942-43 was ~~not~~ obtained only in January 1945. The adjustment of the differences of the excess or deficiency as per the stock list of 1942-43 has not been made in the ledger against the closing balances of the year as laid down in paragraph 167 of the Press Manual. The statement of excess or deficiency for 1943-44 has not yet been approved by the Superintendent although the stock-taking for the year 1944-45 was proceeded with. The adjustments of the differences for 1943-44 has not also been carried out in the ledgers. The delay in taking necessary action is brought to notice.

S.G.P.'s remarks

XII. The rules in the Press Manual will be followed in future. The statement of excess and deficiency has since been approved by me.

Officiating

No remarks

15.1.46

19.1.46

Finance (Exp A)

No remarks.

26.1.46.

28.1.46.

30.1.46

26.1.46

E