Sectt. H-27—15,004—22-3-46.

E. & P. H. (194 7) Department.

Mis. **SERIES**.

Closed

G.O. NO. Ms.543 Edn.,

Dated the 18 .3. 47.

[Despatch Abstract.]

Government Press _ Audit report - 1944 - 45 -- Recorded.

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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(2) R

Office of the Accountant General, Madras,
Fort St. George, dated 24th October 1946.
No. O.A. 33f-23 / 46-47 /509

To

The Secretary to the Govt. of Madras,
Education & Public Health Department,
Fort St. George, Madras.

64838
26 OCT 1946

R8/46
Cn/18121

Subject: Report on the audit of the accounts of the Government Press, Madras and its branches for the year 1944-1945.

Sir,

I have the honour to forward 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 1944-1945.

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

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

R. Vaidyanathan

ccountant General.

(7) 3

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.

Audit Report on the accounts of the Government Press for 1944--1945.

I. **Tenders and agreements:**

Supply of Date Mats: Tenders were called and orders were placed with Contractor Sriramulu Naidu for the supply of 15,000 mats required for the first quarter of 1944-1945. The entire quantity was required to be supplied by the 25th July 1944 and the rate agreed to was Rs.44/7 per 100. The contractor was, however, able to supply 5,075 mats only by the above date and the supply of the remaining quantity of 9,925 mats was completed by the 19th October 1944 only as detailed below.

Reply on p7 infra

Quantity supplied.	Date of receipt in Press Stores.
5,500.	7.9.1944.
350.	28.9.1944.
822.	3.10.1944.
1,000.	4.10.1944.
2,253.	19.10.1944.
9,925	

The rate for the third quarter was, however, Rs.40/10/- only i.e. Rs.3/13/- per 100 less than that of the 1st quarter. As the contractor for the 1st quarter did not complete the supply before the stipulated date, steps should have normally been taken to cancel the unexpired portion of the contract and to place orders for the balance quantity required at the lower rate which was then prevailing. It was, however explained that the main reason for the contractor failing to supply the entire quantity within the stipulated period was on account of transport difficulties.

So far as rates are concerned, ~~tk~~ no tenders were called for during the second quarter, but the rate during the third quarter had however, gone down. In case there was a fall in the second quarter also, payment for the supplies made ~~fx~~ after the stipulated date should have been made only at the lower rates prevailing at the time of supply (i.e.) during the second and the third quarters. This was the procedure followed in the case of the Contractor engaged for the 3rd quarter when he failed to supply the full quantity before the end of that quarter as stipulated in the contract (i.e.)payment was made to him only at the lower rate which was obtained during the 4th quarter, during which the supply was made. It is not clear why the same procedure was not followed in the above case also. The excess payment is brought to notice.

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

S. Y. 212.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.
II.	Stock taking of Publications in the Mount Road Branch Press.	
p 92 of Book put up p 87, Bk No. 34	The procedure regarding Stock taking of Publications is outlined in para 167 of the Government Press Office Manual. The stock taking is at present done under the supervision of the Accountant, Mount Road Branch. The number of items involved is understood to be nearly 10,000 and the value thereof is also about Rs.4,00,000. Considering the magnitude and value of the stock involved it is suggested that on the analogy of the procedure adopted in other Government Commercial Concerns such as Kerala Soap Institute Industrial Engineering Workshops etc., the annual stock taking may be got done under the supervision of a Gazetted Officer preferably one not connected with the Government Press, vide also sub paras 4 and 5 under Article 143 of the Madras Financial Code, Volume I.	Reply on p[illegible] infra
(b)	Stock taking of plant etc.	Reply on p18 infra.
p74-76 (A) CF	(a) In G.O.No.959,Ms., Education, dated the 22nd June 1944, the following proposals were approved by Government regarding the stock taking of Plant at the Government Press: (1)Separation of articles such as office furniture, petty plant etc., (which admit of an annual verification) from items for which quinquennial verification only is possible. (2)Painting permanently of all furniture and other Plant articles, the accounts of which are maintained in terms of measurement. (3)Opening of a Plant Register in each section and checking of the entries in this Register once a year by the officers in charge of the sections. The Superintendent, Government Press, states that items (1) and (2) above would be taken up shortly and that in respect of item (3) the opening of the Registers had almost been completed and that the same would be handed over to the Departments concerned for regular check. It seems desirable that the above items of work are completed as early as possible especially as two years have already elapsed since the orders of Government were issued.	
p76 of (A)	(b) In para 7 of the above G.O., certain detailed proposals regarding the revised method of levying depreciation were also approved of by Government which the Superintendent, Government Press proposes to adopt ~~only~~ only with effect from 1st April 1946.	Reply on p18 infra
III. pp21-22 of (J)	Day Extra Establishment: In para iv of the orders of Government, G.O.No.1906 Education dated the 23rd December 1944, on para V of	

6

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

(41) 7

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executive Engineer's explanations.

the Audit Report on the accounts for the year ended 31st March 1943, Government required the Superintendent to submit proposals for the absorption of Day Extra Establishment with regular establishment. Proposals for the same are understood to be still under submission to Government.

IV. **Stores Stock held in excess of requirements:**

Reply on p 18 infra

In the following cases (vide details below) the stock held as on 31.3.1945 is considered to be in excess of immediate requirements with reference to the note under Article 139 of Madras Financial Code, Volume.I.

p 85 Bk 34

Nomenclature of article.	Opening Balance on 1.4.44.	Rts. during 1944-1945.	Issues during 44-45	Closing Balance on 31st Mar.45 Qty.	Value Rs
1. Gold leaves.	18,200	...	402	17,798	3337/2
2. Marble paper (Comb).	1,860	...	48	1,812	330/5
3. --do--(Super)	1,415	...	10	1,405	242/12
4. Brass rules. (plain).	4,465.	...	330	4135	624/8/11

The Superintendent, Government Press, explained that the heavy closing balances under items 1 to 3 are due to there being no issues as a measure of war time economy excercised in the matter of costly binding. With regard to item 4, it was stated that the use of these rules was restricted with the introduction of machine composition.

Early action may please be taken to use the balance of stocks held to the best advantage of Government before the stocks get deteriorated.

Reply on p 18 infra

V.. **Stores Ledger:** The receipts and issues in this ledger are posted from the "Stores received book" and "monthly summary book" respectively. Para 112(h) of the Press Manual lays down that the ledger should be closed monthly and the accuracy of the postings in the ledger tested by drawing a statement from the "stores received book" and the "monthly summary book" of the total receipts (including Opening Balance of the previous month) and issues in a month. The balance at the end of the month as per this statement should agree with the monthly ledger balance. The Stores Ledger is not, however, being closed monthly and the accuracy of postings tested as detailed above. The Superintendent, Government Press, explained that it has been found not practicable to effect this reconciliation monthly. The reconciliation is stated to be due now only once a year which is proposed by the Superintendent, Government Press, to be incorporated in the Press Manual as an amendment to para 112(h).

Book not put-up

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

S. Y. 212.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executvei Engineer's explanations.
VI. 2 p92 N. Book put up	**Indian Law Reports:** (a) It is observed from the annual statement of cash and stock account prepared (with reference to paragraph 173 of the Government Press Office Manual) for the calendar year 1944, that a shortage in stock of 224 copies of Indian Law Reports yet remains to be accounted for. The matter is stated to be under investigation. The results of the investigation and the action taken to have the shortage if any written off may be reported to audit. (b) The preparation of the annual statement of cash and stock account for the year 1945 is stated to be on hand and the fact of completion may be intimated to audit.	Reply on p18 infra
VII. Reply on p18 infra	**Stock Ledger No.6:Page 28:(Madras Maternity Benefit Act - Act VI of 1935):** The total issues during 1943-1944 correctly work up to 251 only and there should have been a closing balance of 100 as on 31.3.1944. The issues were however, incorrectly totalled as ~~on~~ 351 leaving a **nil balance** as on 31.3.1944 as per ledger. The stock list (as per actual verification) was also noted as nil. There were issues during the year 1944-1945 also to the extent of 77 and there should have been a closing balance of 23 as on 31.3.1945. The stock list (as per actual verification) as on 31.3.1945 however again showed the balance as nil. The stock list should normally record the physical ~~xxrifixx~~ balance as per actual count and the mistake in totalling the issues during 1943-1944 should have been detected at the time of Stock Verification as on 31.3.1944. The same was, however, not detected even during the stock verification as on 31.3.1945. This would tend to show that in certain cases, the stock lists prepared did not, record the physical balances as per actual count but merely recorded the book balances as per ledger. This is specially brought to notice.	
VIII. p22.33 (F) CF Cm	**Points from previous audit report (1943-1944):** Reference is invited to the orders of Government in G.O.No.898,Ms.,Education, dated the 30th April 1946 on the audit report for 1943-1944 and further report on the following is awaited: ~~Para XII:Paper Issue Register:Value of missing paper to be written off: Sanction to the write off of the value of missing papers is awaited.~~ Para VI of the Audit Report:Service Books and leave accounts: There are still 54 Service Books to be opened and 151 leave accounts to be revised. As this item of work is outstanding for a long time,early action may please be taken to complete the same.	Reply on p18 infra

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

Serial number of paragraph of Report.	Inspecting officer's remarks.	Executvei Engineer's explanations.
	Para VIII(c):Daily outturn of compositors: The orders of Government on the further report promised to be submitted by the Superintendent Government Press are awaited.	
	Para X(a):Disposal of unserviceable Stores: A further report regarding the early disposal of unserviceable stores as ordered by Government is awaited.	
	Para XI:Sale of Publications: A further report regarding the recovery of the two outstanding items is awaited.	
		M. Vaidyanathan Deputy Accountant General outside Audit Departments M 21/10.

1L

Superintending Engineer's remarks and orders.	Accountant-General's final remarks.	Local Government's orders.

13

(80)

E&P.H(31)

ED 15/11/46

31.X.46

Government Press – Report on the Audit of Accounts for the year 1944-45

M.64838 Ref. letter from the A.G. No. O.A. 33 f-23/46-47/509 dt 24.x.46

Memo 64838, dt 29.x.46

The attention of the S.S.P. is invited to the Report on the Audit of the Accounts of the Government Press and its Branches for the year 1944-45, 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 F.E.P

KDVB
28-X-46

28/10

14

E & P.H(311)

Government Press – Report on the audit of Accounts for the year 1944-45.

Refr. Letter from the S.G.P. Dy 19.11.46 in reply to Exchange Reminder.

Memo Dy

The S.G.P. is requested to expedite his reply to memo. No. 64838 F-1 Edn Dy 29.10.46 (overleaf)

To
The S.G.P.

16/12

C.F. 98.

Education & P.H. DEPARTMENT. 91

REMINDER. Education Branch.

To The Superintendent
Government Press

I ~~am directed to invite~~ have the honour to invite attention to

Memo. No. 64838-1/71 Edn dated 29 X 46 and to request that the reply to it may be expedited ~~or 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.~~

13 NOV 1946 MADRAS

Office Education & P.H. 15.11.46

Signature.

Station Fort St George

Designation.

Dated 15.11.46 Deputy Secretary to Govt.

15.11.46.

SUBJECT.

Government Press – Report on the Audit of Accounts for the Year 1944-45

P.T.O.

76

20 NOV 1946

REPLY.

By Secy to Govt
Edn and P. H. Deptt
70966

My reply to Govt on the audit of the Govt Press accounts for the year 1944-45 will be sent before 1.12.46.

A Lepper

Madras 19-11-46 } Supdt Govt Press

May ~~be due~~ be awaited till 15.12.46

EHP 11/21

H.A.B. 20/11/46 21/11

21-11-46

C.F. 32.

F1 ⑩ 17

.................................Department

From (Name) A. Lepper Esq.,
Designation Superintendent,
Government Press,
Station Madras.

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

ASST. SECRETARY TO GOVERNMENT
19 DEC 1946
EDUCATION AND P.H. DEPT.

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

Enclosures:

No. Audit 1944-45 H.C. dated 18th December 1946.

78260

Sir,

Sub:- Government Press - Report on the Audit of Accounts for the year 1944-45 -

p13 ante

Ref:- Government Memorandum No.64878-1 F.1 Edn. dated 29-10-46.

I have the honour to furnish below my remarks on the above Audit report:-

p3 ante

Date mat was one of the items for which quotations were called for for the 1st quarter of 1944-45 and received on 29-3-44. As the samples and rates for this article were unsatisfactory, its purchase was dealt with separately by calling for fresh quotations for a second time with no better results, the lowest quotation in the first instance being Rs.44-7-0 per 100 mats against Rs.46-11-0 in the second instance. Mr. A. Sreeramalu Naidu whose quotation was the cheapest in the first instance was therefore approached to undertake the supply at Rs.44-7-0 per 100 mats his first quotation to which he replied that he will not be in a position to supply them in less than two months' time from the date of the receipt of the order on account of Railway transport difficulties and as this article is manufactured in up-country localities as a Cottage industry on an advance order. On account of the above reason which was beyond his control and as this article is not easily procurable in the local markets further extension of time applied for by Mr.A. Sreeramalu Naidu for completing the order had to be granted and supplies accepted as and when received and paid for at the accepted rate for the quantity ordered as the mats were specifically ordered for manufacture by him at the instance of this office and that at a reduced rate. I am thus morally bound to pay for the article at the agreed rate, nor can any lower rate be legally enforced, as under the terms of notice calling for quotation, I can neither cancel the unexpired portion of the order nor pay for it at a reduced rate apart from the fact that the notice in which quotations were called for for the 1st quarter is not operative in this particular case of supply. Further this supply has no anology with that of the 3rd quarter eventhough in this case the lower rate for the 4th quarter could not be enforced but for his acceptance of the same under protest which he presumably did because he could not even commence the supply before the end of December 1944 and complete it by the end of March 1945 only. Further, notices calling for quotations are not in the nature of tenders nor agreements entered into which procedure had to be suspended on account of the exceptional circumstances created by the war. Therefore the question of excess payment does not arise.

p92 Bott put up

p5 ante

Para II. As laid down in para 167 of the Government Press Office Manual the stock of all Publications, Acts etc. is taken at the close of every official year by a staff of about 70 men from the Press including the staff in the Publication Store in 4 days under my supervision, during which time the transaction in the Publication Store is kept suspended. The employees who are deputed for stock-taking make out a statement of actual stock by count independently without any reference to the Book balances. The ledger balances together with the actual stock taken are posted in the stock lists with excesses and deficiences worked out and a statement furnished to me for my sanction for adjusting the differences in the closing balance of the year in the ledgers. I am therefore of the opinion that no better results can be had in the adoption of the suggestion of the Accountant-General as no single officer can vouchsafe for the correctness of the actual counting done by these huge staff of such a large number of items unless his deputation is for at least one month and he test checks at least 10% of the stock.

p5 ante

II B. Stock-taking of Plant.

P.T.O.

18

p 5 ante

a - (1) & II.

The plant stock was taken as it stood on 31-3-40 and the next quinquennial stock taking is already overdue. The painting of permanent numbers to the furniture and other plant articles would require complete and accurate measurement and a staff to paint them. The separation of furniture from plant articles would also require the location of the existing ones and their proper allocation to different departments for purposes of accurate accounting under the rules. As the question of quinquennial stock-taking has to be taken up in immediate future, when perforce counting and measurement of articles by departments has to be done, and as verification of stock with the existing book balances before separation will also be necessary. these proposals will be given effect to then. This would avoid duplication of work once now and again at the time of next stock-taking.

(a) (3).- Extracts of sectional plant articles have already been taken and will be given to the officers concerned for necessary action. p 5 ante

(b).- Noted. p 5 ante

III. Day Extra Establishment:- The proposals have been incorporated in the Cabinet Committee's proposals for the revision of salaries. p 6-7 ante

IV. Stores held in excess of requirements:- p 7 ante

The stock of Gold leaves is about 712 books of 25 leaves each. The use of this and marble paper (Comb) & (Superior) being restricted to high class binding works suspended for the present as a measure of War time economy, will be used up in one or two years if costly binding is revived. As regards Brass rules plain, their use is restricted since the introduction of machine composition and lead rules cast by Mono Casting Machines. None of the above articles are likely to deteriorate within a reasonable period within which they are expected to be used up.

V. Stores Ledger. The amendment to para 112 (h) of the Press Manual in consonance with the actual procedure is being incorporated in the Manual under revision. p 7 ante

VI. Indian Law Reports. Only 14 copies were actually found short on investigation and the cost being Rs.10-8-0 has been written off by me on 4-4-1946. p 9 ante

The annual statement of Cash and Stock account for the year 1945 will be put up at the time of next audit.

VII. Stock Ledger No. 6 - Page 28 - Madras Maternity Benefit Act - Act VI of 1935. p 9 ante

The discrepancies pointed out by the audit have been noted and steps will be taken to see that this does not recur.

VIII. Points from previous audit report (1943-44) - Final orders have already been passed in G.O.No.MS.1808 Edn. dated 19-9-1946. p 9 ante

h/3CF

alagappan
Superintendent

L.S. RN
18/12

Routine (=)
C.M. 64878

Extract of the current file (pages 17-18) have to be typed for preparing sectional notes. Time may be permitted till 18.1.47 for the submission of this file

Kao
10/1

This is already more than 3 weeks old.

Expedite - Show in delinquent list

11/1

6438

⑬

3

No.Mis/R.

Government Press,
Madras, 8-2-1947.

Note for the Assistant Secretary,
Education and Public Health Department,
Fort St. George, Madras.

11677

Ref:--Your telephonic message dated 5-2-1947 calling for a copy of this Office Mannual in connection with the audit of accounts for 1944-45.

A copy of the Press Manual now in use is sent herewith for your reference and ealry return as the revised one is under print.

for Superintendent

En. 1.

8/2.

4

SO PH(211)

The main file has been sent to Fin.
May be awaited till 28.2.47

11/2/47

14/2/47

XIX

Audit Report on the accounts of the Govt Press 1944-45

SECTIONAL NOTES.

I. Tenders and agreements:

Supply of Date Mats: Tenders were called and orders were placed with Contractor Sriramulu Naidu for the supply of 15,000 mats required for the first quarter of 1944-45. The entire quantity was required to be supplied by the 25th July 1944 and the rate agreed to was Rs.44/7 per 100. The contractor was, however, able to supply 5,075 mats only by the above date and the supply of the remaining quantity of 9,925 ~~xxxx~~ mats was completed by the 19th October 1944 only as detailed below.

p 36 C.7

Quantity supplied.	Date of receipt in Press Stores.
5,500	7.9.1944
350	28.9.1944
822	3.10.1944
1,000	4.10.1944
2,253	19.10.1944
9,925	

The rate for the third quarter was, however, Rs.40/10/- only i.e. Rs.3/13/- per 100 less than that of the 1st quarter. As the contractor for the 1st quarter did not complete the supply before the stipulated date, steps should have normally been taken to cancel the unexpired portion of the contract and to place orders for the balance quantity required at the lower rate which was then prevailing. It was, however, explained that the main reason for the contractor failing to supply the entire quantity within the stipulated period was on account of transport difficulties.

So far as rates are concerned, no tenders were called for during the second quarter, but the rate during the third quarter had however, gone down. In case there was a fall in the second quarter also, payment for the supplies made after the stipulated date should have been made ~~after the stipulated date~~ only at the lower rates prevailing at the time of supply (i.e) during the second and third quarters. This was the procedure followed in the case of the Contractor engaged for the 3rd quarter when he failed to supply the full quantity before the end of that quarter as stipulated in the contract (i.e) payment was made to him only at the lower rate which was obtained during the 4th quarter, during which the supply was made. It is not clear why the same procedure was not followed in the above case also. The excess payment is brought to notice.

Remarks of the S.G.P.

Date mat was one of the items ~~of~~ for which quotations were called for for the 1st quarter of 1944-45 and received on 29-3-44. As the samples and rates for this article were unsatisfactory, its purchase was dealt with separately by calling for fresh quotations for a second time with no better results, the lowest quotation in the first instance being Rs.44-7-0 per 100 mats against Rs.46-11-0 in the second instance. Mr.A. Sreeramalu Naidu whose quotation was the cheapest in the first instance was therefore approached to undertake the supply at Rs.44-7-0 per 100 mats his first quotation to which he replied that he will not be in a position to supply them in less than two months' time from the date of the receipt of the order on account of Railway transport difficulties and as this article is manufactured in up-country localities as a Cottage industry on an advance order. On account of the above reason which was beyond his control and as this article is not easily procurable in the local markets further extension of time applied for by Mr.A.Sreeramalu Naid for completing the order had to be granted and supplies accepted as and when received and paid for at the accepted rate for the quantity ordere as the mats were specifically ordered for manufacture by him at the instance of this office and that at a reduced rate. I am thus morally bound to pay for the article at the agreed rate, nor can any lower rate be legal enforced, as under the terms of notice calling for quotation, I can neither cancel the unexpired portion of the order nor pay for it at a reduced rate apart from the fact that the notice in which quotations were called for fo is not operative in this particular of supply.

p 17 C.7

E&P.H/(21)

The remarks of the S.S.P. may be accepted

KRR
~~25~~/1/47
30

Mem
1/2

OSM
4/2/47

6/

Finance (Accts A.)

~~Finance may suggest that this case may be sent to Legal who with the C.P~~ Finance may agree ~~with~~ to the proposal ~~proposals~~ ~~views~~ of E&P.H. above.

KRR
12.2.47

PR
12.2.47

12/2

P.T.O

Extract of Audit Report

(156)

p 56 C.2

II. Stock taking of Publications in the Mount Road Branch Press.

p 9 2B Govt Press Office of Manual. Put up

The procedure regarding Stock taking of Publications is ~~xxxxxx~~ outlined in para 167 of the Government Press Office Manual. The stock taking is at present done under the supervision of the Accountant, Mount Road Branch. The number of items involved is understood to be nearly 10,000 and the value thereof is also about Rs.4,00,000. Considering the magnitude and value of the stock involved it is suggested that on the analogy of the procedure adopted in other Government Industrial Engineering Workshops, etc., the annual stock taking may be got done under the supervision of a Gazetted officer preferably one not connected with the Government Press, vide also sub paras 4 and 5 under Article 143 of the Madras Financial Code, Volume I.

p 87, Bk No. 34

Remarks of the S.S.P.

p 92 of G.P. Manual

p 17 C.2

Para II. As laid down in para 167 of the Government Press Office Manual the stock of all Publications, Acts etc. is taken at the close of every official year by a staff of about 70 men from the Press including the staff in the Publication Store in 4 days under my supervision, during which time the transaction in the Publication Store is kept suspended. The employees who are deputed for stock-taking make out a statement of actual stock by count independently without any reference to the Book balances. The ledger balances together with the actual stock taken are posted in the stock lists with excesses and deficiences worked out and a statement furnished to me for my sanction for adjusting the differences in the closing ~~bala-~~ balance of the year in the ledgers. I am therefore of the opinion that no better results can be had in the adoption of the suggestion of the Accountant-General as no single officer can vouchsafe such a large number of items unless his deputation is for at least one month and he test checks at least 10% of the stock.

ASST. SECRETARY TO GOVERNMENT, 8 - FEB 1947 FINANCE DEPARTMENT

4

EXP.I.H(21)

The views of ~~A.G.~~ S.G.P. may be accepted.

KAB
~~25~~ 30.1.47

Enm
1/2

RSM
4/2/47

M
6/2/47

Finance (Accts A).

In the circumstances ~~by~~ stated by the S. G.P. ~~in the previous~~ page ~~especially~~ that stock taking is done under his supervision, Fin. may agree with EXP.H. above.

M
ii(e)

PN
12.2.47

KRV
13.2.47

p 70

II (b) Stock taking of plant etc.

(16) p 72-76 Ⓐ (a) In G.O.No.959 Ms., Education, dated the 22nd J 1944, the following proposals were approved by Governme regarding the stock taking of Plant at the Government Press:

p 5(2) (1) Separation of articles such as office furniture, petty plant etc., (which admit of an annual verification) from items for which quinquennial verification only is possible.

(2) Painting permanently of all furniture and other ~~Rk~~ Plant articles, the accounts of which are maintained in terms of measurement.

(3) Opening of a Plant Register in each section and checking of the entries in this Register once a year by the officers in charge of the sections.

The Superintendent, Government Press, states that items (1) and (2) above would be taken up shortly and that in respect of item (3) the opening of the Registers had almost been completed and that the same would be handed over to the Departments concerned for regular check.

~~In para 7 of the above~~

It seems desirable that the above items of work are completed as early as possible especially as two years have already elapsed since the orders of Government were issued.

p 76 Ⓐ (b) In para 7 of the above G.O., certain detailed proposals regarding the revised method of levying depreciation were also approved of by Government which the Superintendent, Government Press proposes to adopt only with effect from 1st April 1946.

Remarks of the S. G.

II B. Stock-taking of Plant.

a - (1) & II.

p 17-18 C5 The plant stock was taken as it stood on 31-3-40 and the next quinquennial stock taking is already overdue. The painting of permanent numbers to the furniture and other plant articles would require complete and accurate measurement and a staff to paint them. The separation of furniture from plant articles would also require the location of the existing ones and their proper allocation to different departments for purposes of accurate accounting under the rules. As the question of quinquennial stock-taking has to be taken up in immediate future, when perforce counting and measurement of articles by departments has to be done, and as verification of stock with the existing book balances before separation will also be necessary, these proposals will be given effect to the time of next stock-taking. This would avoid duplication of work onee now and again at th

p 18(2) (a) (3).- Extracts of sectional plant articles have already been taken and will be given to the officers concerned for necessary action.

E & P.H (71)

NO remarks.

Kas.
~~25~~ 1.47
30

Enam
1/2

JSM
4/2/47

[illegible]
7/2/47

Finance (Accts A.)

Finance may perhaps suggest that the S.G.P. may be asked to submit a report to the Govt. in due course regarding the completion of the items of work referred to in p. 5 above. ~~progress that has been achieved in regard to items items raised in the foregoing page.~~

KRV
13.2.47

[illegible]
11/2/47

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(17)

[illegible]

Extract of Audit Report

p 22 of (J)

III. Day Extra Establishment: In para iv of the orders of Government, G.O.No.1906 Education dated the 23rd December 1944, on para V of the Audit Report on the accounts for the year ended 31st March 1943, Government required the Superintendent to submit proposals for the absorption of Day Extra Establishment with regular establishment. Proposals for the same are understood to be still under submission to Government.

p 5-6 C.2

Remarks of the S.G.P.

p 18 C.2

III. Day Extra Establishment:- The proposals have been incorporated in the Cabinet Committee's proposals for the revision of salaries.

E & P.H

NO remarks

JSM
4/2/47

[illegible]
7/2/47

Finance (Accts A).

NO remarks.

Through Salaries

[illegible]
11/2/47

PW
12.2.47

KRV
13.2.47

p 20

SHP.14(71)

NO remarks.

Khas
~~28~~ 1.47
30

Mm
1/2

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(18)

Extract of Audit Report

p 85 of Rule
m. 34

p 7c.2

IV. Stores Stock held in excess of requirements:

In the following cases (vide details below) the stock held as on 31.3.1945 is considered to be in excess of immediate requirements with reference to the note under Article 139 of Madras Financial Code, Volume I.

Nomenclature of article.	Opening Balance on 1.4.1944.	Rts. during 1944-45	Issues during 44-45	Closing Balance on 31st Mar.45 Qty.	Value Rs.
1. Gold leaves.	18,200	...	402	17,798	3337/2
2. Marble paper (Comb).	1,800	...	48	1,812	330/5
3. -do- (Super)	1,415	...	10	1,405	242/12/2
4. Brass rules. (plain).	4,465	...	330	4135	624/8/11

The Superintendent, Government Press, explained that the heavy closing balances under items 1 ~~xxxx~~ to 3 are due to there being no issues as a measure of war time economy excercised in the matter of costly binding. With regard to item 4, it was stated that the use of these rules was restricted with the introduction of machine composition.

Early action may please be taken to use the balance of stocks held to the best advantage of Government ~~ke~~ before the stocks get deteriorated.

Remarks of the S.G.P

W18c.2

IV. Stores held in excess of requirements:-

The stock of Gold leaves is about 712 books of 25 (25) leaves each. The use of this and marble paper (Comb) & (Superior) being restricted to high class binding works suspended for the present as a measure of War time economy, will be used up in one or two years if costly binding is revived. As regards Brass rules plain, their use is restricted since the introduction of machine composition and lead rules cast by Mono Casting Machines. None of the above articles are likely to deteriorate within a reasonable period within which they are expected to be used up.

P.T.O.

60

E&P.H(21)

In view of the remarks of the S.G.P that the [illegible], no ~~remarks are~~ action is called for.

Kas
~~25~~.1.47
[illegible]
1/2

OSM
4/2/47

6/2/47

Finance (Accts A)

Finance may agree with the view of E&P.H. above.

11/2/47
PN
12.2.47

KRN
13.2.47

P20

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(19)

11

Extract of Audit Report

p30 (old [illegible])
(Audit [illegible] called for)
p7 C.7

(A [illegible] |

V **Stores Ledger**. The receipts and issues in this ledger are posted from the "Stores received book" and "monthly summary book" respectively. Para 112(h) of the Press Manual lays down that the ledger should be closed monthly and the accuracy of the postings in the ledger tested by drawing a statement from the "stores received book" and the "monthly summary book" of the total receipts (including Opening Balance of the previous month) and issues in a month. The balance at the end of the month as per this statement should agree with the monthly ledger balance. The Stores Ledger is not, however, being closed monthly and the accuracy of postings tested as detailed above. The Superintendent, Government Press, explained that it has been found not practicable to effect this reconciliation monthly. The reconciliation is stated to be due now only once a year which is proposed by the Superintendent, Government Press, to be incorporated in the Press Manual as an amendment to para 112 (h).

Remarks of the S.G.P.

p18 C.2

V. **Stores Ledger**. The amendment to para 112 (h) of the Press Manual in consonance with the actual procedure is being incorporated in the Manual under revision.

E&P H

No remarks.

OSM
4/2/47

6/2/47

Finance (Accts A).

No remarks.

KRN
13.2.47

11/2/47

PN
12.2.47

P20

E&B.H(91

No remarks.

KAB
~~31~~ 1/47
30

Mm
1/2

Extract of Audit Report

VI. Indian Law Reports:

p 92 of
Book put up

p 96.7

(a) It is observed from the annual statement of cash and stock account prepared (with reference to paragraph 17~~8~~2 of the Government Press Office Manual) for the calendar year 1944, that a shortage in stock of 224 copies of Indian Law Reports yet remains to be accounted for. The matter is stated to be under investigation. The results of the investigation and the action taken to have the shortage if any written off may be reported to audit.

(b) The preparation of the annual statement of cash and stock account for the year 1945 is stated to be on hand and the fact of completion may be intimated to audit.

Remarks of the S.G.P.

p 186.7

VI. Indian Law Reports. Only 14 copies were actually found short on investigation and the cost being Rs.10-8-0 has been written off by me on 4-4-1946.

The annual statement of Cash and Stock account for the year 1945 will be put up at the time of ~~the~~ next audit.

E & B H

No remarks

BM
4/2/47

6/2

Finance (Accts A)

No remarks.

KRN
13.2.47

11/2/47

PW
12.2.47

E&PH(21)

~~The remarks of S.G.P. may be accepted~~

~~24~~.1.47

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②

Extract of Audit Report

VII. Stock Ledger No.: Page 28: (Madras Maternity Benefit Act - Act VI of 1935):

p 9 c/.

The total issues during 1943-44 correctly work up to 251 only and there should have been a closing balance of 100 as on 31.3.1944. The issues were however incorrectly totalled as 351 leaving a nil balance as on 31.3.1944 as per ledger. The stock list (as per actual verification) was also noted as nil. There were issues during the year 1944-45 also to the extent of 77 and there should have been a closing balance of 23 as on 31.3.1945. The stock list (as per actual verification) as on 31.3.1945 however again showed the balance as nil. The stock list should normally record the physical balance as per actual count and the mistake in totalling the issues during 1943-1944 should have been detected at the time of Stock Verification as on 31.3.44 The same was, however, not detected even during the stock verification as on 31.3.1945. This would tend to show that in certain cases, the stock lists prepared did not, record the physical balances as per actual count but merely recorded the book balances as per ledger. This is specially brought to notice.

Remarks of the S.S.P.

VII. Stock Ledger No.6 - Page 28 - Madras Maternity Benefit Act - Act VI of 1935.

p 18 c/.

The discrepancies pointed out by the audit have been noted and steps will be taken to see that this does not recur.

E&PH

No remarks

4/2/47

Finance (Accts A)

No remarks.

KRN
13.2.47

12.2.47

p 20

E & P. 14(D1)

NO remarks.

KAB
27.1.47

30

Mm
1/2

Extract of Audit Report

p 9 - CF

VIII. Points from previous audit report (1943-1944):

pp 22 of (T)

Reference is invited to the orders of Government in G.O.No.1898,Ms.,Education, dated the 30th April 1946 on the audit report for 1943-1944 and further ~~xx~~ report on the ~~xxxx~~ following is awaited:

Para VI of the Audit Report:Service Books and leave accounts:

p 22 (T)

There are still 54 Service Books to be opened and 151 leave accounts to be revised. As this item of work is outstanding for a long time, early action may please be taken to complete the same.

Para VIII(c): Daily outturn of compositors:

p 11 CF p 22 (T)

The orders of Government on the further report promised to be submitted by the Superintendent,Government Press are awaited.

Para X(a):Disposal of unserviceable Stores:

p 23 (T)

A further report regarding the early disposal of unserviceable stores as ordered by Government is awaited.

Para XI: Sale of Publications:

p 22 (T)

A further report regarding the recovery of the two outstanding items is awaited.

Remarks of the S.G.P.

p 3 (h)
CF

VIII. Points from previous audit report (1943-44) - Final orders have already been passed in G.O.No.Ms.1808 Edn. dated 19-9-1946.

E & P H

No remarks

4/2/47

Finance (Accts A)

No remarks.

KRV
13.2.47

11.2.47

AW
12.2.47

E&P.H(31)

In view of the remarks of the S.S.P. on page 17 ante no action is called for.

K.A.B.
30.1.47

1/2

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(23)

E&P.H(31)

Government Press - Report on the audit of the accounts of the Government Press Madras and its branches for the year 1944-45.

L. 14838 from the A.G. No. O.A. 33f-23 (1647) /509 of 24.10.46
L. 78260 from the S.S.P. No Audit 1944-45/II-C of 18.12.46

The Audit Report on pages 3-11 C.F. and the reply of the S.S.P. on pages 17-18 C.F. are examined in the sectional notes infra. May be recd. to

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F1

to Fin for remarks.

KAB
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6/2/47

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8/2/47

E&P.H. no 64838-17-1 Fin.
6/2/47

Finance (Accts A.)

The file deals with the report on the audit of the accounts of the Govt. Press and its branches for the year 1944-45. The report has been examined in detail in the sectional notes below. Remarks of this depot. have been added on to the sectional notes below. After orders are passed on them, the case may be returned to E&P.H. (The general state of accounts is stated to be satisfactory subject to the remarks of the A.G. contained in the report). ~~[illegible]~~)

11/2/47

Pri
12.2.47

KRV
13.2.47 E&P.H

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12986

P.I.C.

ADS
E&P.H

Fin no 7580 AA
13/2/47

3.

64838-F1
17/3/47

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E&P.H(31).

~~Pages 5 and 6 of sectional notes may~~ be ~~marked for AG no.~~ vide pro 9 in ⑦

A draft order ~~as altered~~ is submitted for approval

KAB
28.2.47

13/3

13/3

BM
16/3/47 S

17/3/47

Law

IN (Fin)

17-3-47

18 MAR 1947

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N 4

E & P. H. Septt

Govt. Press - Audit report - 1944-45 -
Recorded.

p 1 CF
pp 17-18 CF

From the A. G. No. A 33 f-23/509 d. 24/10/46
46-47
" " S. G. P. No. Audit - 1944-45 He. d. 18.12.46

Order No. 543 Edu 18.3.47
ns
Recorded.

2. The Government have considered the audit report of the accounts of the Govt. Press and its branches for 1944-45 and the remarks of the ~~[illegible]~~ S. G. P. on it. They accept the explanations ~~off~~ offered by the Supdt. on the points ~~referred to~~ mentioned in the report. The

supdt. is requested to submit a report to Govt. in due course about the completion of the items of work referred to in paragraph II (b) of the report.

OSM
16/10/47

7/11

pp5-6 of
Sectional
notes

To
The S. G. P.
" A. G.

25/3