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(18) Abstract

Stationery Deptt – Accounts for 1946-47 –
Inspection of Audit Report –
Recorded with Remarks

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Office of the Accountant-General,
Madras, Dated the 11th May, 1948.
No. CA.33f-34/47-48/

ASST. SECRETARY TO GOVERNMENT
15 MAY 1948
EDUCATION AND PUBLIC HEALTH DEPT.

From

The Accountant-General,
Madras.

To

The Secretary to the Govt. of Madras,
Education and Public Health Department,
Fort St. George, Madras-9.

Sir,

Sub:- Report on the ~~x~~ inspection of the accounts of the Government Stationery Office, Madras for 1946-47.

36053

I have the honour to forward herewith a report on the audit of the accounts of the Government Stationery Office, Madras, for 1946-47 and to request that the orders thereon may kindly be communicated to this office at a very early date. The orders of Government on the audit of the accounts for the year 1945-46 have not been communicated and they are awaited.

In this connexion a reference to paragraph 1 of this office No.CA.33f-24/46-47/14, dated the 5th May 1947 is invited in which the non-receipt of replies to the appendices to the audit reports for the years 1941-42, 1942-43 and 1943-44 was brought to the notice of Government. The replies to the appendices have not yet been received from the Superintendent of Stationery.

The general state of accounts was generally satisfactory.

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

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

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

K. Vaidyanathan

for Deputy Accountant-General,
(Outside Audit Department).

tas.

REPORT ON THE INSPECTION OF THE ACCOUNTS OF THE STATIONERY OFFICE, GUINDY. 1946-47.

I. RECEIPTS.

No receipts for the amounts received (in the Stationery Office) during the period 29-3-46 to 3-6-47 were issued. The omission to issue receipts was already pointed out at the time of last audit in December 1946. The omission is specially brought to notice.

II. Permanent Advance Account:

In para XXII of the last Audit Report the necessity for a reduction in the permanent advance of Rs.300/--held was pointed out. The average monthly expenditure, it is observed, is within Rs.150/- and it would therefore appear, the present amount of Rs.300/- is excessive, with reference to Article 97 of the M.F.C. Volume.I. The reduction of the permanent advance amount may please be considered.

III. Payment of Sales Tax.

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100 Typewriter machines were purchased from Blackwood Bryon and Co., Calcutta through the Controller of Stationery, Calcutta and the bill was paid by the Stationery Office. The bill included a sum of Rs.550/- being the Sales Tax due. The Commercial Tax Officer at Madras and Chingleput who were consulted with regard to the property of the sales tax demand had replied that the payment of the Sales Tax would be in order if the indent was made on the Madras office and the sale value of the goods paid to the firm. In view of the fact that the conditions stipulated had not been satisfied, the payment of sales tax appear to be incorrect and would therefore require ~~records.~~ recovery

It may be mentioned that in respect of subsequent similar supplies under similar circumstances, no sales tax was paid

IV(a) Delay in concluding agreements.

It is observed that during the year 1946-47 also there has been generally, considerable delay in the final execution of agreements with contractors. There were several instances where, the agreements relating to the year were executed in the February and March 1947, and in a few cases, the agreements were executed after 1-4-1947, viz. after the period of completion of contract. The delay is again specially brought to notice.

(b) Kumar Stationery Stores. The intimation letter accepting the tender of the firm for certain items was sent on 5-6-46 while the letter calling for S.D., Stamp duty for execution of agreement etc. was however issued only on 16-12-1946 The delay in calling for and obtaining the S.D. and execution of agreement may please be explained, Vide in this connection clause 6 of the tender notice.

V. Agreement Bonds.

The following general defects were noticed in the Agreement Bonds executed for the year 1946-47.

(i) Rates and quantities not expressed in both words and figures in the schedule accompanying the Bond.

(ii) Date of execution of agreement not mentioned in clause 1 of the Agreement Bond.

(iii) Signatures of both the contracting parties not filled in all pages (including the schedules) in respect of all the agreement Bond executed.

(iv) Signatures of the contracting parties in the agreement bond not attested by witnesses in all cases.

(v)The total value of the approximate quantities to be supplied during the year has not been noted in the schedule in all cases.

I.Articles purchased at Controlled rates.

It was observed that during 1946-47 in respect of articles tendered by contractors at controlled rates, no check was exercised as to whether the rate claimed was correct with reference to the actual controlled rates fixed by the Central Government before passing the bills for payment. The incorrect procedure adopted is brought to notice for necessary examination and report.

VII.Stock of Stationery articles held in excess of immediate requirements.

pp 9-12 ante

A statement is attached Vide Annexure A. showing instances where the purchases effected during 1946-47 or the closing balance held taking into consideration issues till the end of 31-10-1947 (to which date only the ledger postings had been made at the time) would appear to be in excess of requirements with reference to Article 135 of the M.F.C. Volume I. This is brought to notice.

III.Purchase of Bombay planks for making packing cases.

It is observed that during the year 1946-47 a total quantity of 1,386 cubic feet of Bombay packing planks at a cost of Rs.5,725/- was purchased on three different occasions (as detailed in the margin.*) from one contractor Mr. N.V. Abdulla Sahib. The rate paid for on the first purchase was Rs.316/- per c.ft. while for the subsequent two purchases were Rs.4-10-0 per c.ft. The normal procedure of calling for tenders of quotations was not ~~adjusted~~ adopted in effecting the above purchases and the non-observance of the code rule in this regard is brought to notice.

Items No. in the Committee Book.	Qty. c.ft.	Rate per c.ft.	Amount.
63 C.	597	3-6-0	2035
149 C.	458	4-10-0	2140
200 C.	331	4-10-0	1550
			5725

X. Transport of Stationery Articles.

Under the present arrangement a contractor is doing the transport of stationery articles from Beach to Guindy and from Guindy to Government Press. Railway Station and other offices. The approximate amount paid to the Contractor on this account is about Rs.25,000/- per annum. This expenditure is in addition to the running expenses etc. of a Departmental Lorry owned by the Stationery Office. It is for consideration whether the existing procedure of transport may not be reviewed from the point of view of reducing the cost to Government on this account by the use of Government transport with reference to the orders issued by the Commissioner of Civil Supplies, instead of getting the work done as at present by a private transport contractor. Vide in this connection notification of the Commissioner of Civil Supplies in Annexure C to this ~~reply~~. repr

Annexure of the Commissioner of Civil Supplies

Notification in the Hindu dated 23-1-48.

"As lorries attached to the Civil Supplies Transport units are working on a commercial basis, the Government have ordered that every endeavour should be made to realise the revenue in all possible ways and that the civil Supplies lorries should not at any time be allowed to run empty without a load. The Government desire that whenever these lorries have to run empty private loads should be secured and the hire charge received with reference to the circumstances of each case and the availability of loads."

The Bombay Stationery House, Bombay agreed to supply 6000 pounds of printing [illegible] for 1946-47 at the lowest rate

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of Rs.1-3-0 per lb. F.O.R., Bombay. But the firm supplied only about 150 lbs. Due to the inadequacy of the supplies the Stationery Department purchased 3560 lbs. locally at rates varying from Rs.1-8-0 per lb. to Rs.6-10-0 per lbs. resulting in a loss of about Rs.7,670/-. In this connection the following irregularities are brought to notice.

(1) The firm did not advance the required security deposits before entering into the contract.

(2) No agreement was executed by the firm as required under the rules.

XI. Delay in Supply of Articles.

(a) A quantity of 1890 lbs. of printing ink against the 1945-46 contract was received and accepted in February 1947 and paid for at the contract rate of Rs.1-13-9 per lb. applicable to 1945-46. The delay in the supply of the ink before the end of the official year is explained to be due partly to the consignments sent earlier being found unsuitable and not upto the sample. As the contractor failed to fulfil his part of the contract viz. to complete the supply before 31-3-47 ~~and~~ the reasons for not paying the contractor at the contract rate applicable to 1946-47 viz. Rs.1-3-0 per lb. instead of 1-13-9 per lb. may please be stated.

It may be mentioned in this connection that the Superintendent, Government Press had in his No.68/PDL/ dated 20-11-1946 suggested the purchase of robbing Ink Black (LorriMeux and Bolons) reported to be available with M/S. J.B. Advani and Company Limited at Rs.1-9-0 per lb. and if this suggestion had been accepted there would have been a saving to Government of Re.0-4-9 per lb. The reasons for not acting upto the suggewtion of the Superintendent, Government Press may kindly be stated.

(b) It is general observed that in many instances the contractors for 1946-47 had actually supplied the materials long after 31-3-1947. Vide statement below showing a few instances. It may please be stated why in these and similar cases the contractors were paid for at the rate applicable for 1946-47 when actually the rates applicable for 1947-48 were definitely cheaper:-

Serial Number.	Name of the article.	Quantity supplied. after 31-3-1947	Rate for 1946-47	Rate for 1947-48	Extra cost to Government.
1.	Tola Weights.	200 sets.	Rs.2-15-0 per set.	Rs.2-12-0 per set.	Rs.37--8-0
2.	Slates.	1075 Nos.	6-12-0 per doz.	5-12-0 per doz.	89 9 0
3.	Bamboo baskets. (Big)	310 Nos.	2--5-0 each.	2--0-0 each.	96 14 0
		49 "	1--2-6	0-15-0	10 11 6
4.	Pins. 1"	10590 packets.	0 1 10	0 1 6	220 10 0
5.	Blue Black Registration Ink.	2005 bottles.	1 4 0 per bottle.	1 1 0 per bottle	375 15 0

XII. Purchase of Impression Paper Quarto.

XII.

2000 reams of this paper were purchased on 2-8-1945 at a cost of Rs.4,500/- The issues from the date of purchase to-date are furnished below.

1945-46	Nil.
1946-47	17 reams 102 sheets.
1947-48	265 reams 398 sheets.

thus leaving a closing balance of 1717 reams on date of audit. The purchase of such a large quantity of 2000 reams would thus appear to be far in excess of requirements and is brought to notice.

XIII. Purchase of typewriter ribbons.

The lowest rates quoted for typewriter ribbons was Rs.11-4-0 per dozen, but purchases were effected at Rs.12/- per dozen for 3000 numbers, the first purchase being Indian Make and the latter British make. In the tender notice no description of the ribbons whether Indian or British Make was specified. The supplies did not also deposit the ~~requirement money and~~ required earnest money and no reasons were recorded why purchases were ~~xxx~~effected at higher rates. These irregularities are brought to notice.

XIV. Postings in the Stock Book of Issues made to the Superintendent, Government Press.

In respect of heavy indents for paper, received from the Superintendent, Government Press, Madras, an entry for the issue of the paper from the Stationery Godown is made in the Stock Book though the issue of paper is made piecemeal subsequently to the Government Press. Vide Entry made on 8-11-46 in the stock books for which the actual issue of the paper was made piecemeal from 11-11-46 to 7-12-46.

The reasons for the piecemeal issue are stated to due to

(1) The Government press being situated far from the Stationery Office,

(2) The quantities indented being very heave and cannot be transported to the Government press on the same day and

(3) Want of accommodation in the Godown of the Government Press.

As it is not correct from the accounting point of view to show as issues in the stock book of of paper without the issues being effected and duly acknowledged it is suggested that the Superintendent, Government Press may be addressed to send indents for the quantities actually required by him in future and to split up heavy indents to enable the stationery office to supply the indent on the same day.

XV. Personal Securities not furnished by Stock clerks.

Personal securities in respect of the Stock clerks Messrs. Vasu and Jayaraman have not been obtained as required in Rule 147 of the Madras Stationery Manual Vol.I The same may please be obtained and the fact intimatedto this office.

XVI. Supply of new Typewriters to other than purely Government Offices.

8

In G.O.No.Ms.3635 Dev. dated 23-9-1946 Government accorded sanction for the supply of a policy size typewriter for use in the office of the Count of Enquiry for the tobacco curing etc. and a Remington machine was supplied by the Superintendent of Stationery on 8-10-46. As this office was to function temporarily for a short period, it seems necessary that the supplies of machines in such cases are specially entered in a separate Register as in the case of Loan Machines so as to watch the return of the machines immediately the office to which

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the supply was made ceases to function.

XVII. Short recoveries on account of stationery supplied to local bodies and other paying departments.

[13 ante

A statement (annexure B) is attached showing instances where short recoveries had been effected on account of incorrect calculation or due to provisional pricing for want of latest correct rates. The instances pointed out in the annexure are as a result of test check and hence it is necessary that these and similar cases should be reviewed and action taken for the recovery of the balance due wherever necessary. Remedial measures taken to prevent such incorrect calculations may also be reported to audit.

(b) In cases where provisional bills, subject to revision are sent for supplies made to paying departments or local bodies, it seems necessary that effective and prompt watch is made to ensure recovery of the balances due on the basis of the final price and a register should be kept wherein all such provisionally priced items should be entered.

XVIII. A list of year war-balances to end of 1946-47 pending recovery or adjustment is furnished below.

Year.	Amount.	
1941-42.	45 1 0	
42-43.	88 8 0	
43-44.	Nil.	(i)
44-45.	1131 6 0	(ii)
45-46.	6236 8 6	
46-47	15099 1 0	(iii)

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(i) DCB item 327 Dt. Judge, West Godavari, Ellore. Out of a sum of Rs.1262-5-6 due for recovery, a sum of Rs.1243-6-0 is only noted as having been recovered, thus leaving a balance of Rs.18-15-6 yet remaining to be recovered. It is however stated in reply to para 19 of the last audit note that the balance outstanding against 1943-44 is Nil. The discrepancy may please be reconciled.

(ii) Similarly in respect of 1944-45 items, on a check of the entries relating to this year, the amount outstanding had been reduced to Rs.1170-4-0 only and not to Rs.1131-6-0 as stated in the reply to the last audit note. The difference of Rs.38-14-0 may please be explained.

(iii) This excludes the cost of 38 indents which have been complied with during the year but not Billed for. The reasons for the delay in the issue of bills in respect of these 38 items may also please be stated.

(x) Not put up
Go 2431 Sth
24/9/48

XIX. Para V of the audit report on the accounts for 1944-45.

It may please be stated whether the sum of Rs.628-2-0 has since been recovered.

K. Vaidyanathan

[K. Vaidyanathan]
Deputy Accountant General

ANNEXURE 'A'.

S.No.	L.F.No.	Name of articles	O.B. on 1-4-46.		Receipt during 1946-47		Issues during 1946-47		C.B. on 31-3-47		C.B. on 1-11-47		Value.	Remarks.
(1)	(2)	(3)	(4)		(5)		(6)		(7)		(8)		(9)	(10)
			R.	S.	R.	S.	R.	S.	R.	S.	R.	S.	Rs.	
1.	2/II	T.P.M.semi-bleached. 27x40 - 60lbs.	--		37	0	- -		37	0	37	0	900	No issue to date since the date of purchase in February 1947.
2.	6/II	Sirpur - White ptg.22x30 - 40lb (Imp)	--		483	0	- -		483	0	360	0	5648 At 15-11-0 per ream.	--
3.	27 a/II	A.P.M. Br.Wrapping 17½x22½ -18 lb. -do-	4019-	0	790	0	494	0	4315	0	3175	0	22225 at 7/- a ream.	The purchase of 4809 reams would prima facie appear to be excessive when compared with the issue in 1946-47 and 1947-48 (Upto 1-11-1947).
4.	90A/II	Newsprinting Demi 17½x22½ 8 lbs.(S.B.A)	6115	0	--		1527	0	4588	0	1738	0	10428 at Rs.6/- a ream.	8805 reams purchased in June 1942 and issues made as follows. 1942-43. 461 reams. 1943-44. 1543 reams. 1944-45. 181 " 1945-46. 511 The quanity of 8805 reams purchased in 1942-43 would thus appear to be far in excess of normal requirements, as the balance quantity is likely to last (on the average issues in the past) till the end of 1948-49 or the total purchases effected ~~over~~ were for a period extending up to 7 years' consumption.
5.	104/II.	P.P.M.Br.Wrapping- Royal 20 x 25 40 lbs.	---		500	0	-----		500	0	500	0	3750 at 7-8-0 per ream.	No issues till 1-11-1947.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	109/II	P.P.M.Br.Wrapping.Royal. 20 x 25 40 lbs.	--	482 ~~500~~	--	482 ~~500~~	354 ~~500~~	3695 ~~3750~~ at 10-7-0 per ream.	The C.B. is prima facie heavy as compared with the issues.
7	91 a/III	D.F.M.M.Cr.Wave 24 lbs.Spl.Water marked.	400	205	173	432	397	10421 at 26-4-0 per ream.	-do-
8	108/III	All Ray Litho Printing - ~~Quadrom~~. ~~30 x 40 90 lbs.~~ Dl.Royal. 75 lbs.	--	409	166	243	171	21108 at 123-7-0 a ream.	The purchases made in April 1946 would appear to be far in excess of immediate requirements.
9.	109/III	All Ray litho Printing quadrom. 30 x 40 90 lbs.	--	73	11	62	33	4888 at 148-2-0 a ream.	-do-
10.	113 a/III	Litho Dl.Royal 40 lbs. II Quality. T.P.M.	--	54	10	44	37	822 at 22-4-0 a ream.	The purchase of 54 reams was made in July 1946.
11.	40 a/III	Straw Boards. 30 x 25 ½ lbs. (in Cwts.)	285	--	80	205	150	3422 at Rs.22-13-0 a cwt.	The last purchase of 570 cwts was in April 1942. The issues during the past have been as follows. 1942-43. 85 cwts. 43-44 60 " 44-45 45 " 45-46 125 " on the average annual issues in the past, the balance quantity is likely to last for two more years.
12.	90 a/IV.	Glue (lb)	7957 lb.	136 (Excess)	1886	6207	5224	4893 at 0-15-0 per lb	The last purchases was in June 1944. The issues in the past have been as follows: 1944-45. 1039 lbs. 45-46. 659 46-47. 1886

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
13.	127-A/IV.	Calico Ordy.(Yds)	21645	--	5840	15907	6420	19260 at Rs.3/- a yard.	2 4985 Yds. purchased in 4/43 The issues have been as follows. 1943-44. 3593 44-45. 3488 45-46. 5114 46-47. 5840 47-48. 9487 The purchase made in 4/43 has thus been consumed during a period of 6 years.
14.	181-A/IV.	Winterbotham BK. cloths from DGS (Yds)	7400	---	1138	6262	5853	512 1 at 0-14-0 a yd.	Purchased prior to 4/42. The issues in the past have been as follows:- 1942-43. Nil. 43-44. Nil. 44-45. 1 00 yds. 45-46. Nil. 46-47. 1138 yds. 47-48. 411 yds.
15.	182-A/IV.	Belgium White Special Ivory P.C.Boards.(Gross)	--	666	--	666	644	74543 at 115-12-0 each gross.	The purchase of 666 gross in March 1947 would prima facie appear to be far in excess of requirements.
16.	132a/V.	Slate Pencils(Gr)	3	1202	204	1001	960	1210 at 0-7-0 box of 50 Nos.	------
17.	180.a/VI.	Pencil erasers.(doz)	-	4500	1513	2987	2201	Rs.1450 at 0-11-0 a doz.	The purchase of 4500 doz. in 1946-47 would thus appear to be sufficient till the end of '48-49
18.	66.a/VII.	Eyelets - Boxes of 1000	282	100	48	334	364	Rs.1092 at Rs.3/- per box.	---
19.	158/VII.	Ribbon for Rem.Nos.	594	--	6	588	650 (62 purchased in 47-48)	Rs.1097/- at 20-4-0 a doz.	There have been no issues since 1-4-46 except 6 Nos. made in 5/46. The necessity for the purchase of 62 Nos. in 6/47 again when there was a balance of 588 Nos. may also be explained.
20.	2 a/VIII.	Flannel 54' (Yds).	469 yds.	--	6	463	459	Rs.1807 at 3-15-0 a yard.	The issues have been very little

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
21.	4/VIII.	Red Serge Cawnpore (Yds)	557	--	135	422	397	Rs.2613 at 6-15-0 a yd.	----
22.	33/VIII.	White Drill unbleached.(Yds)	16606	22010	14415	24201	19771	Rs.10195 at 0-8-3 a yd.	

E. & P. H. (C2)

Endorsement No. 36053C 2/48 – (Edn Dated 27.5.48

Report on the inspection of accounts of Govt. Stationery - 1946-47.

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27/5

The Supdt. of Stationery is requested to offer his remarks at a very early date on the report on the Inspection of the Accounts of the Stationery Office, Guindy, during 1946-47. A copy of the report has been forwarded to ~~him~~ the Supdt. direct by the A.G.

28/5/48

To

The Supdt. of
Stationery.

28-5-48

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FROM: The Superintendent of Stationery, Madras at Guindy, Madras 15.

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

No.A.1.5359/48 dated 25th December 1948.

Sub: Stationery Office--Accounts for 1946-47--Inspection by the Audit Department--Report on--Remarks submitted.
Ref: Govt. Education and Public Health Memorandum No.36053C-2/48-1 Edn. dated 27-5-1948 and this office No. A.1.5359/48 dated 25-6-1948. p15 ante

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ASST. SECRETARY TO GOVERNMENT
29 DEC 1948
EDUCATION AND PUBLIC HEALTH

remarks on the report referred to above are given below para by para.

p3 ante Para I. Receipts for the amounts were begun to be issued for the ~~item~~ items received in April 1947 and onwards. Instructions have been issued to all the clerks to issue receipts for the amounts received.

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p3 ante Para II. The undesirability of reducing the amount of the permanent advance which was fixed long ago was pointed out in reply to para XXII of the Audit report for 1945-46.

ibid Para III. The sum of Rs.550/- paid to the Company as sales tax has been recovered.

ibid Para IV(a). Every endeavour is made to get the agreements executed as expeditiously as possible. The delays pointed out will not be allowed to recur in future.

ibid Para IV (b). A reply on this item is being submitted separately. 41)

ibid Para V. The instructions are noted. 10

page 4 ante Para VI. The articles purchased by this office were many and the controlled rates were not communicated to this office. In the circumstances the certificates furnished by the suppliers were acted upon. Action is now being taken to ensure that the controlled rates are correctly ascertained before bills are passed.

ibid Para VII. The items with serial Nos. 1,2,4 to 6, 11, 13, 14 and 19 have been issued out completely and their stock is nil. The period in question was one when there was difficulty in procurement of stationery and purchase was sometimes made to meet possible future needs. In future purchase will be regulated with reference to actual needs.

p4 ante Para VIII. The purchase of 597 C.Ft. of bombax planks in April 1946 was to meet urgent requirements. This rate was cheaper than the rate at which bombax planks were purchased previously from the Kerala Timber Supply Corporation Ltd., Kallai through the Forest Utilisation Officer, Madras. This source of purchase had to be dropped as the suppliers wanted a representative of this office to be deputed to Kallai to inspect the supply at the time of loading in wagons after which the Company's responsibility ceased. This could not be agreed to. The other two purchases were made only after calling for quotations from 6 timber suppliers. Only three merchants quoted rates and N.V. Avdulla Sahib's rate was the lowest and was accepted.

p4 ante Para IX. The question of replacing the contractor is under examination and if there is a cheaper alternative forthcoming, proposals will be submitted to Government.

pp4-5 ante Para X. No purchase outside the contract was made during 1946-47. The purchase of 3560 Lbs. of printing ink referred to was made in 1947-48 during which period no one quoted for the quality of Printing Ink required by the Superintendent, Government Press.

The firm wanted this office to adjust their tender deposit towards security deposit which was not accepted by this office and the time lapsed on account of protracted correspondence. Hence no security deposit was actually received and no agreement executed. Such irregularities will be avoided in future.

Para XI(a). A separate report will be submitted on this item.

Para XI(b). (1) Tola weight. The accepted term of delivery was F.O.R. Bombay. The Company booked the consignment and sent the Railway Receipt before the expiry of the period of contract. Hence payment was made at the contract rate. p 5 ante item 1

(2) Slates. The contractors were allowed to make the supply as per sample tendered by them a second time and the order was communicated early in April 1947. As the supply was received soon after and as the tender for 1947-48 had not been settled at the time of the supply, payment was made at the rate for 1946-47. p 5 ante item 2

(3) Bamboo basket. Payment was made only at the lower rate of 47-48 for the baskets received after 31-3-1947. ibid item 3

(4) Pins 1" The contractor booked the consignment and sent the Railway Receipt within the contract period. As the accepted rate was F.O.R. Bombay (station of despatch) payment was made at the contract rate. ibid item 4

(5) Blue black registration ink. Supply was actually made within the contract period but there was delay in bringing the stock to account as a sample bottle of the supply had to be sent to the Chemical Examiner for test. p 5 ante item 5

Para XII. Duplicating paper allotted by the Paper Controller from Sirpur Paper Mills was found unsuitable for taking Roneo copies. Hence 1000 reams of Impression paper foolscap size and 2000 reams in quarto size offered by Messrs. Gestetner Duplicators Ltd., were purchased. The purchase is sanctioned in G.O. No. Ms.1209 Edn. dated 9-8-45. The quarto impression paper has not been found to be popular with Government offices. But it is being issued to all offices and the stock will gradually be reduced. pp 5-6 ante (A)

Para XIII. A separate report will be submitted on this item. p 6 ante

Para XIV. On this item also a separate report is submitted. ibid

Para XV. Personal securities have since been obtained from the stock clerks referred to. p 6 ante

Para XVI. This instruction will be followed in future. p 6 ante

Para XVII(a). In the case of serial No. ~~11x~~ (1) in Annexure B the short collection has since been recovered. The bills prepared by one clerk is checked by another to safeguard against wrong calculations. Action is being taken to adjust short and excess collection pointed out in audit in annexure B and to review other cases. p 7 ante

(b) The instruction is noted and a register has been opened. p 7 ante

Para XVIII. (i) D.C.B.327/43-44. The amount of Rs.18-15-6 has been written off by the District Judge, East Godavari, Rajahmundry. p 7 ante

(ii) The details for Rs.1131-6-0 shown as outstanding in 1944-45 items are as follows:-

D.C.B. No.50/44-45	Rs.18-9-0
,, 65/ ,,	4-6-0
,, 194/ ,,	2-11-0
,, 233/ ,,	215- 9-0
,, 293/ ,,	42- 2-0
,, 310/ ,,	289- 0-0
,, 346/ ,,	172-14-0
,, 509/ ,,	11-6-0
,, 536/ ,,	6-11-0
,, ~~537~~ 537/ ,,	368- 2-0
Total	1131- 6-0

(iii) The 38 ~~items~~ indents referred to are those which were not received back from the officers duly acknowledged. On their being reminded they state that the indents were already returned by them or that they are not traceable in their offices. Hence lists of articles supplied

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have been made out from the posting registers maintained in this office and sent to the officers for verification with the actual supplies received by them and return. On the receipt of the lists bills will be sent.

Para XIX. The matter required further examination and a reply on this point will be sent later. p 7 ante

In regard to the observation of the Accountant General regarding non-receipt of replies to the appendices to the audit reports ~~of~~ for the years 1941-42, 1942-43 and 1943-44, it has to be stated that these relate only to minor defects which would have lost their force by lapse of time and defects which persisted would have been brought to notice in the audit relating to subsequentl years and replied to promptly. It is now more than four years since the period of audit referred is over. In the circumstances stated above, the replies to the appendices referred to may be waived.

D. Subbarayasastri
for Superintendent of Stationery.
28/12/48

85
27/12/48

Copy to the Accountant General, Madras.

E & OH Dept.
C2

p 18 cf

The original of G.O. 1209 Edn. d/ 9/8/45 has been called for from the M.R.O., Chittoor
This may lie over till 7.1.1949

3/1/49

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3/1/49

Recd

[C No. 36053/48]

E & P.H. Department (C2)

Revised draft **Memo.** No. 36053-5C2 Edn. dated 26.2.1949

Sub: Stationery Department - Accounts for 1946-47 - Inspection Report of the Audit Department - Reference A.G.'s letter ~~MaxxAx33~~ No. CA.33F-34/47-48, d/ 14-5-48.

7-14

The attention of the A.G is invited to paragraph XI (b) of the report on the inspection accounts of the Stationery Office at Guindy for 1946-47, in which he observes that in many instances the contractors for 1946-47 had actually supplied the articles long after 31-3-47 and in these cases the contractors were paid for at the rates applicable for 1946-47 when actually the rates applicable for 1947-48 were definitely cheaper. If stipulated supplies were not made during the contract year, the terms of the contract might be enforced in respect of default. But it is not clear how ~~the~~ payment at 1947-48 rates ~~could be insisted on~~ which relate to a different contract could be insisted upon altogether. The A.G. is requested to offer his remarks on the above. this point.

7-15

7-16

3/3

23.2.49

24/2/49

26/4

To

The A.G.

~~(with copy of para XI (b) at p:~~)

[File to be sent to Finance after issue of this memo]

(File returned from Finance)

Reminder

EAPH Dept. (C₂)

Sub:- Stationery Department - Accounts for 1946-47 - Inspection Report of the Audit Department.

OR 6/15/4

p 21 cf Read :- Govt. memo: 36053-5 C₂ Edn. dated 26.2.49

p 1 cf From the A.G. No. CA. 337-34/47-48 dated 14-5-48

Memo: 36053-~~7~~ 6 C₂ Edn. dt 1-4-49

The attention of the A.G. is invited to the Govt. memo: cited above and he is requested to send his reply at an early date

To
The A.G.

CP 1/4/49

1/4/49

1/4/49

8/4

24

Sub:- Stationery Department Account for 1946-47 - Inspection by the Audit Department

Read:- Govt Memo: 36653 ... dated 26.2.49
From the A.G. no. OA 33f 34/47-48 dated 14-5-48

Memo: 36653-7 ... dated 1-4-49

The attention of the A.G. is invited to the Govt Memo cited above and he is requested to expedite the reply at an early date.

11/4/49

25

14

No. OA. 33f.-34/47-48/11 OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, dated 14th April, 1949.

ASST. SECRETARY TO GOVERNMENT
22
EDUCATION AND PUBLIC

Enclosures.

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

14

30895

Sub: Audit Report on the accounts of the Stationery Office Guindy for 1946-47.

Sir,

I have the honour to invite a reference to Para XI b of the report on the Inspection of the accounts of the Stationery Officer Guindy for 1946-47 and to request that the contract documents in respect of ~~the contracts entered into with~~ the contractors for the supply of the following materials during 1946-47 may kindly be furnished to this office for reference and return in connection with the disposal of a reference received from the Government.

1. ~~Total~~ Tola weights.
2. Slates.
3. Bamboo baskets (Big).
4. Pins 1".
5. Blue Black Registration ink.

Information may also be furnished on the following points:--

(a) ~~Total~~ Tola weights and Pins 1". The dates of despatch of the consignments by the contractors.

(b) Bamboo baskets big: The circumstances in which the payment was made only at the lower rate for 1947-48 for the baskets received after 31-3-1947 instead of at 1946-47 rates.

(c) Slates: The circumstances in which the contractors were allowed to make the supply as per sample tendered by them a second time and why an order for the supply of articles relating to 1946-47 was communicated only in April, 1947. The actual date of issue of the order together with the actual date of receipt of the articles ordered and the date on which the tender for 1947-48 was settled may also be furnished.

(d) Blue Black Registration ink: The date of actual receipt of these articles in the office may be furnished.

(sd.)
K. Vaidyanathan.
Examiner outside Audits.

ks.

No. OA.33f-34/47-48/12 dated 12-4-1949.

Copy forwarded to the Secretary to the Government of Madras, Education and Public Health Department with reference to their memo. Nos. 36053-5-C2 Edn. dated 26-2-1949 and 36053-7-C2 dated 1-4-1949 for information. p 21 ante / p 23

A further reply will be sent to Government on receipt of reply from the Superintendent of Stationery Madras.

K. Vaidyanathan
Examiner outside Audits.

E + PH Dept. (C.

The receipt of a further reply from the AG may be awaited.

22/4/49

25/4

26/4/49

29

15

Education (E).

Sub :- Stationery Dept. - Accounts for 1946-47 - Inspection Report of the Audit Dept.

p-21 of Read :- Govt Memo No. 36053-5 C2 Edn d/ 26-2-'49

Memo No 36053 E/~~48~~-7 Education dated 18-3-50.

The attention of the A.G. is invited to Govt memo read above and ~~he is requested to expedite his reply~~. his interim reply No. O.A.34/47-48/11 d/ 14.4.49 & he is requested to expedite his final reply on the subject.

p-24

18/3

To
The A.G.

18/3/50

1835

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[illegible]

16 E

33

O.A.33-f-34/47-48/716.

Office of the Accountant General, Madras,
Fort St. George, 5 April 1950.

To

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

6 APL 1950
6171
EDUCATION DEPARTMENT

Sub:- Stationery Department - Audit Report for 1946-47. p-21 c/
Ref:- Govt. Memo No.36053-5 C.2. Edn. dated 26-2-49 and No. Nil. dated 18-3-50. p-29 c/

With reference to the Govt. memo cited above, p-21 c/ I am to state that, as observed by Government, it was open to the department to enforce the terms of the contract in respect of default and also to refuse to accept supplies not made within the period of contract, especially in view of the lower rates obtaining during the next succeeding period. 16

p-34 c/ A copy of letter No. A.1-5359/48 dated 25-5-49 received from the Superintendent of Stationery is enclosed for information. A further scrutiny of the papers on the subject revealed the following defects in the purchase of the five items referred to in para XI (b) of the Audit Report for 1946-47.

p-15 of [illegible] notes.

Items (i) and (iv) - Tola weights and pins.

The omission on the part of the department to indicate the specification of Tola weights in the tender notice resulted in

(a) avoidable protracted correspondence, and

(b) non-execution of the agreement with the contractor, though the Security deposit of Rs.489/- was received.

It is also noticed that supplies were accepted after 31-3-47, notwithstanding the fact that the Company was specifically instructed to make supplies so as to reach the Stationery Office on or before 31-3-47 and was warned that they would be rejected after that date. The department, instead of refusing to accept the supplies received on 12-4-47 and enforcing the terms of the Contract, returned the security deposit of Rs.489/- to the Contractor on 20-6-47. The term of delivery is stated to be F.O.R. Bombay and as this applies to the rate of Supply, the Contractor should have

despatched

despatched the goods from Bombay sufficiently early so as to reach the Stationery Office before the termination of the Contract period.

Items (ii) and (iii) Slates and Bamboo Baskets.

The department should have demanded supply of the slates and baskets before the termination of the contract period and should have enforced the terms of the contract in forfeiting the deposit of Rs.993/- of the Contractors, M/S, South Indian Products Ltd. for failure to fulfil the terms of the Contract.

Item(v) Blue Black Registration Ink. The item was received before 31-3-47 and there was some delay in taking it to stock as a sample was sent to the Chemical Examiner for test.

Necessary instructions may kindly be caused to be issued to the Department to ensure that

(i) the contracts for a particular year are finalised before the commencement of the contract period by calling for tenders well in advance.

(ii) that full particulars regarding specification, quality, make etc., are clearly indicated in the tender notices.

(iii) that written agreements are entered into in all cases where tenders are received and accepted after recovering the prescribed security deposits.

(iv) that the terms of the Contract are invariably enforced for failure on the part of the Contractors to adhere to the terms of the contract in all cases,

and (v) that the security deposits are returned only after the department has fully satisfied itself that the Contractors have fulfilled their obligations in every respect.

K. Vaidyanathan
Examiner,
Outside Audit Department.
4.4.50

KCR.

Copy of letter No.A.1.5359/48 dated 25-5-49 from the Superintendent of Stationery Madras to the Accountant General, Madras.

Sub: Audit report on the accounts of the stationery office for 1946-47.

Ref: Your No.O.A.33-f-34/47-48/110 dated 14-4-49.

I enclose two agreements one entered into with Messrs Lords Chemicals Madras for the supply of Blue Black registration ink and the other entered into with the South Indian Products Limited, Madras for the supply of bamboo baskets and slates. The agreement was not executed by Messrs Kumar Stationery Stores Bombay in respect of the supplies of tola weights and pins. The non-execution of the agreement was due to the furnishing of the security deposit by the company late in March 47 when the period of contract was about to be over.

The information required on the various points is furnished.

(a) Tola weights and pins	The consignments were despatched on 24th, 25th and 26th March 47.
(b) Bamboo baskets big.	As the rate for 1947-48 was less than the rate for 46-47 and favourable to Govt. the lower rate was paid for supplies received after the lapse of the contract period 46-47.
(c) Slates	Against 4,000 slates ordered for 1946-47 a balance of 1,444 slates was due from the contractors at the beginning of Marc 47. On 21-3-47 the contractors represented that the supply of the balance could not be made earlier on account of the difficulty in the procurement of slates as per sample tendered and offered a substitute for it. The substitute sample after inspection was found not to vary materially from the sample originally tendered. Hence an order was placed with the contractor on 2-4-47 for the supply of the balance and supply receive on 23-4-47. The tender for 1947-48 was settled on 17-7-47.
(d) Blue Black registration Ink.	The article was actually received in this office on 27/3/47.

(True Copy)
4-4-50

rp.

36

18 E 37

From: Sri V.V. Subramanian, I.C.S.,
Superintendent of Stationery,
Madras at Guindy,
Madras.15.

To
The Secretary to Government,
Education Department,
Fort St. George, Madras.

20 APL 19

No.D.Dis.5359/48. Dated: 19/4/50.

Sir,

Sub: Stationery Office - Accounts for 1946-47 - Inspection by the audit Department - Report - Remarks - submitted -
Ref: Govt. memo No.36053-C2/48-1 Education dated ~~27~~ 27/5/48 - p-159
This office A.1.5359/48 dated 25/12/48. p-179

1A

7894

My remarks on the remaining four items on which separate reports were promised are given below.

18

Para IV (b):- The security deposit that the company had to furnish, could be worked out only when all the items tendered by the contractor were settled. It is usual to inform the contractor that the Security deposit to be furnished by him would be intimated in due course. Accordingly Messrs Kumar Stationery Stores, Bombay were informed in June '46 that intimation regarding Security deposit would be sent to them shortly. During that period there were changes in the personnel of the concerned clerks of this office and hence there had been delay till December '46 in calling for the Security deposit from the Company. Such delays will be avoided in future.

Para XI (a): - The rate of Rs.1-13-0 per lb was accepted for the B. Winstons Printing Ink - Job black supplied by Messrs Kumar Stationery Stores in 1945-46. The rate of Rs.1-3-0 per lb accepted in the year 1946-47 was for a different quality of ink - John kids 1309 ink supplied by Bombay Stationery House. Hence the same rate of Rs.1-3-0 per lb could not be adopted.

The suggestion of the Superintendent, Government Press was only to consider a particular variety of ink available with Messrs J.B. Advani & Co., Ltd., Madras provided there was no appreciable difference in price. But as that particular ink was offered at a higher rate than the accepted rate of 1946-47, and as there was stock on hand and also as further supplies were expected from the contractor, the question of local purchase from Messrs Advani & Co., was dropped.

Para XIII:- The samples of ribbons received were tested in this office and as the quality offered by Messrs Typewriter & Office Appliances Co., Ltd., was of a better variety, 3000 numbers were purchased from them at Rs.12/- per dozen to meet the demands of Officer having heavy typing work. As regards deposit, the entire quantity of ribbons ordered were received from the stocks available with the suppliers and as there was no likelihood of placing additional orders during the period, the earnest money deposits were not insisted upon.

Para XIV:- As Stationery Office is situated at Guindy far away from Government Press, it was not found possible to remove the entire quantity of paper claimed on any particular requisition of the Superintendent, Government Press, on the same day. Therefore paper was supplied piece meal although it was accounted for in the stock books. During 1949-50 when Madras Ex servicemen TransportCo-operative Society were the contractors for the removal of stationery, it was possible to remove the paper bales on requisition in quick succession as they were having a fleet of lorries. The entire paper requisitioned was removed either on the same day or the next day at the most. The procedure is being adhered to as far as practicable now after the purchase of a second lorry by this department. The main consideration in this case is one of practicability involved on account of the situation of the Stores far away from the Government Press.

for SUPERINTENDENT OF STATIONERY.

pk.19.

151
1914

E

Aub

Education (E)

The ~~receipt of~~ main V.O file on the subject referred to "A" overleaf was sent to Finance in this Deptt V.O. No 36053 E/48-9 Edn dated 2[illegible].4.50 may be awaited.

They [illegible] reports to retain this for incorporation of these facts in sect. notes

SB
24/4/50

25/4/50

26/4/50

ASSISTANT SECRETARY
10586
9 MAY 1950

Edn VO No 36053/48-10
27.4.50.

Finance (Accts)

The main file on the subject referred to at 'A' overleaf was passed on to Edn. Deptt. with Fin. V.O. 29049 Accts-1 dated 27.4.50. This may also be returned to Edn. Deptt.

6/5/50

2.5.50

ASSISTANT SECRETARY TO GOVERNMENT
[illegible] 1950
FINANCE DEPARTMENT

30286 Accts.

Fin No 30286 Accts
7/5/50

EDUCATION DEPARTMENT (E).

Sub :- Stationery department - Accounts for 1946-47 - Inspection of the Audit Report - Recorded with remarks.

Read :- From the A.G. No. O.A. 33F-34/47-48/65 dated 14-5-1948.
From the Supdt of Stry No.A1. 5359/48 dated 25-12-1948.
From the A.G. No. O.A. 33F-34/47-48/716 dated 5-4-1950.
From the Supdt of Stry No.D.Dis.5359/48 dated 19-4-1950.

*****

p-1 cf
p-17 cf
p-33 cf
p-37 cf

For previous [illegible] see
pp-33-35 cf
[illegible]. 1680 [illegible] (B)
25.5.49

ORDER Ms. NO. 1783 EDUCATION, DATED 14.6.50

19

Recorded.

p-4(a) of sectional notes

Para IV (a) of the Report: The Supdt of Stry is requested to avoid such delays in future.

5/15/6

p 5(a), 12(b), 14, 19 & 32 of sectional notes

Para IV (b), ~~X,~~XI(~~a~~), X, XI(a), XIII, and XVIII of the Report: Extracts of the remarks of the Supdt of Stry are communicated to the A.G.

p-6(a) of sectional notes.

Para V of the Report: The Supdt of Stry is informed that the defects pointed out by the A.G. should not recur.

p-7(a) of sectional notes

Para VI of the Report: The Supdt of Stry is requested to re-examine the incorrect procedure reported and submit a report to Government.

p-9(a) sectional notes

Para VIII of the Report: The Supdt. of Stry is informed that he should invariably call for tenders as per rules and whenever there is an unforeseen urgency in the purchase, the fact should be brought to the notice of the Government for ratification of his action.

p-22, 22a of the sectional notes.

Para XI (b) of the Report: It is observed in many instances that the contractors for 1946-47 had actually supplied the materials long after 31-3-"47 and it is stated that the contractors were paid for at the rate applicable for 1946-47 when actually the rates applicable for 1947-48 ~~are~~ were definitely cheaper. In the circumstances, the Supdt of Stry should enforce the terms of the contract in respec of default and also to refuse to accept supplies not made within the period of contract, especially in view of the lower rates obtaining during the next succeeding period. The Supdt of Stry is therefore requested to ensure that

p-33 cf

(i) the contracts for a particular year are finalised before the commencement of the contract period by calling for tenders well in advance.

p-34 cf

(ii) that full particulars regarding specification, quality, make etc., are clearly indicated in the tender notices.

40

(iii) that written agreements are entered into in all cases where tenders are received and accepted after recovering the prescribed security deposits.

(iv) that the terms of the Contract are invariably enforced for failure on the part of the Contractors to adhere to the terms of the contract in all cases,

p - 34 of

and (v) that the security deposits are returned only after the department has fully satisfied itself that the Contractors have fulfilled their obligations in every respect.

Para XII of the Report: The Supdt of Stry is requested to work out a closer estimate of requirements.

p - 18 of sectional notes

Para XIV of the Report: It is observed that in respect of heavy indents for paper received from the S.G.P. Madras, an entry for the issue of paper from the Stationery Godown is made in the Stock Book, though the issue of paper is made piecemeal subsequently to the Govt. Press. As it is not correct from the accounting point of view to show as issues in the Stock Book of paper without the issues being effected and duly acknowledged, The S.G.P. is ~~therefore~~ requested ~~to send indents for the quantities actually required by him in future and to split up heave indents to enable the Stationery office to supply the indent on the same day.~~ to spread out his indent in such a manner as to facilitate the transport of the quantities indented for at any one time, as on one & the same day.

p - 22(a) of sectional notes.

Para XVII ~~(a)~~ of the Report: The Supdt of Stry is requested to submit a report showing the result of the review of all similar cases and action taken for the recovery of the balance due wherever necessary.

p - 27 of the sectional notes.

Para XIX of the Report: The further report of the Supdt of Stry. ~~is of the~~ awaited.

p-30 sectional

To

The Supdt of Stry, Guindy.
The A.G., Madras.
(with copy of sectional notes explaining)
The S.G.P., Madras.
~~(with copy of sectional notes explaining)~~

S. copies - 2.

Dft. E. Rev 15/6

6-6-50

J.D. 7.6.50

12/6/50

S.

C.B. entd.

E & P 14
C2

Stationery Deptt. Accounts for 1946-47 — Inspection Report of the Audit Deptt

From the A.G. No. O.A 33/34-47-48 dt 14.5.48

From the S/S No A1.5359/48 dt 25.12.48

The report of the A.G. on the deptt. referred to above & the remarks of the Supdt. of Stationery have been examined in the Sectional notes below. May be sent to Finance for remarks.

J.D. 5-2-49

6/2/49 S

Pl. see my [illegible] at pp. 12 a & 16 which require further action

Please see further notes since added to the Sectional notes on pp: 12 (a) and page 16.

J.D. 18/2/49

21/2/49 S

E&P Hus.
36053-6 C2 Edn
28.2.49
Finance

[Memo: No 36053-5 C2 Edn dt 26.2.49]

ASSISTANT SECRETARY TO GOVERNMENT
15356 Ant
8 MAR 1949
FINANCE DEPARTMENT

Finance (Accts)
The remarks of this Dept. have been added on pages 2, 4(a), ~~5(a)~~, 6(a), 7(a), 8(a), 9(a), 12(a)

2

~~(13)~~ (16), (18), ~~(19)~~, ~~21~~, 27, (32) and 35 of the sectional notes below. After orders are passed on them, the case may be returned to E.&P.H.

10-3.49

Through Exp. A 12.3.49

15.3.49

E&P.H

Fin U.O. 13356A-1 18.3.49

20559

E&P.H Dept (C2)

Sub. that the A.G. has not yet replied to the Govt. memo: on p: 21 Cf The A.G. may be reminded. A draft memo: is Sub. (After the receipt of the A.G.'s reply further action will be taken).

1/4/49

1/4/49

1.4.49

[Memo: No. 36053-7 C2 (Edn) dt 1.4.49] Rem'r

p-33 cf

Issued as Memo No 36053-8 Edn dt 18.3.50. — p-29 cf

From the A.G. No. P.A.33-f-34/47-48/716 dated 5.4.1950. p-33 cf

With reference to the reply from the A.G. p-33 cf to the Govt memo on page 21 cf, further sectional note has been added on pages 3, 11, 16 (a) of sectional notes. Finance may see.

21/4/50 Finance

Edn U.O. No 36053/49-9
21-4.50

12/4

18.4.5

29049 Accts. 2 APL 1950

3

21

Finance (Accts)

~~are also~~ See. Finance notes on pp 1-2 above,

✓ The further notes of this Dept. have been added on pp 3, ~~10~~, 11 and 16 (a), of the sectional notes. The file may be returned to Edn Dept., after orders are passed thereon.

Thro' Exp A 27.4.50
Exp. B 28.4.50 27/4/50 27.4.50

A 29/4/50

B 30.4.50 AS2 Edn

p.11 of Sec. notes

Fin. U.O. No. 29049 Accts
30/4/50

2 MAY 1950 9768

21

Education (E).

The further remarks of the Supdt of Stry on ~~the subject of this file has~~ some of the points have been sent to Finance U.O. and ~~its~~ receipt may be awaited. May lie over for 3 days.

8/5/50

9/5/50

8.5.50

p-37 cf

From the Supdt of Stry No. D.Dis.5359/48 dated 19.4.50.

p-37 cf

The Supdt of Stry. has since submitted his remarks on certain items on which he has promised to send reports separately. They are examined in the sectional below on pages 5 (a), 14, 19, and 22. Finance may see again for remarks.

Edn U.O. 36053E/50-10
22/5/50

11/5/50

15-5-50

20/5/50 Fin. U.O.

22 MAY 1950 37598 Accts.

Fin (Accts) Dept.

(See Finance note above)

The further notes of this Dept.

E

have been added on pages 5(a), 14, 19 and 22 of the sectional notes. After orders are passed thereon, the case may be returned to Edn

24/7/50

25.5.50

26-5-50 Edn

Ii no 37599 Acc
26/5/50

ASSISTANT SECRETARY
13180
27 MAY 1950
~~13780~~
EDUCATION DEPARTMENT

Education(E)

A draft order(as emerged from the orders in the sectional notes) is submitted. May be circulated to H.M. Education & Law

6.6.50.

26/5

The file relates to the A. G's report on the inspection of the accounts of the Govt. Sty. Dept for 1946-47 The points raised in the audit report have been examined in consultation with Finance. ~~and~~ The draft order below is for approval.

12/6/50

S.

7-6-50

1/4/6 H.M.(E & L.)

SECRETARY
14 JUN 1950
EDUCATION DEPARTMENT

Stationery Inspection Report 1946-47

22

1

E+PH Dept

A.G's remarks

Receipts: No receipts for the amounts received (in the Stationery office) during the period 29.3.46 to 3.6.47 were issued. The Omission to issue receipts was already pointed out at the time of last audit in December 1946. The Omission is specially brought to notice

1-3 √

— 23

Remarks of the Supdt. of Stationery

Para I/. Receipts for the amounts were begun to be issued for the items received in April 1947 and onwards. Instructions have been issued to all the clerks to issue receipts for the amounts received.

Office note

1(a)

No further action seems necessary.

JD
5 Aug

7/2/49

11 Aug

AG's remarks

Permt. Advance Account:

In para XXII of the last Audit Report the necessity for a reduction in the permt. advance of Rs 300/- held was pointed out. The average monthly expenditure, it is observed, is within Rs 150/- and it would therefore appear the present amount of Rs 300/- is excessive, with reference to Art: 97 of the M.F.C. Vol I. The reduction of the permanent advance amount may please be considered.

Remarks of the S/S

Para II. The undesirability of reducing the amount of the permanent advance which was fixed long ago was pointed out in reply to para XXII of the Audit report for 1945-46.

not put up
File in other dept.

Office Note 24

It was not considered even in the last report that the reduction in the permanent advance should be made. No further remarks.

JD
5 Aug

11 Aug

Finance (Exp A)

The circumstances in which it was considered undesirable to reduce the amount even ~~[illegible]~~ while considering the last year's report are not known. E.&P.H. may be requested kindly to put up the connected papers.

An attempts was to get the papers informally was made. The papers are not traceable.
IAA

IAA
12.3.49

12.3.49

15.3.49

PTO

3

Ex. (E)

Please see the Fin. Deptt's note on p. 2 ante. Orders have since issued reducing the permanent advance allowed to the Stationery office from Rs 300 to Rs 200. (G.O. 738 dt 7.3.50) Ⓢ

JD
18.4.5

BM
21/4/50

Fin (Exp-A).

(Previous Finance note on p. 2 above).

In view of the orders already issued in the G.O. at Ⓢ, no further action is necessary.

27.4.50.

B
30.4.50

25

3 (6)

A.G.'s remarks

Payment of Sales tax

13 V One hundred Typewriter machines were purchased from Blackwood Bryson & Co., Calcutta through the Controller of Stationery, Calcutta & the bill was paid by the Stationery office. The bill included a sum of Rs 550/- being the Sales tax due. The Commercial Tax Officers at Madras & Chingleput who were consulted with regard to the propriety of the Sales tax demand had replied that the payment of the Sales Tax would be in order if the indent was made on the Madras office & the sale value of the goods paid to the firm. In view of the fact that the conditions stipulated had not been satisfied, ~~the payment~~, the payment of sales tax appear to be incorrect and would therefore require recovery.

It may be mentioned that in respect of subsequent similar supplies under similar circumstances no Sales tax was paid.

17 V

Remarks of the S/G.

Para III(The sum of Rs.550/- paid to the Company as sales tax has been recovered.

Office Note

(PTO

~~3~~ ~~4~~

3(a)

3(c)

No further action seems called for.

DM 7/9/47

JD 5/2nd

26

4

AG's remarks

IV (a) Delay in Concluding agreements

p 3 cy

It is observed that during the year 1946-47 also there has been generally considerable delay in the final execution of agreements with Contractors. There were several instances where, the agreements relating to the Year were executed in February & March 1947, and in a few cases, the agreements were executed after 1. 4. 47, viz., after the period of Completion of Contract. The delay is again specially brought to notice.

Remarks of the Supdt. of Fy:

Para IV(a). Every endeavour is made to get the agreements executed as expeditiously as possible. The delays pointed out will not be allowed to recur in future.

Office note

PTO.

4(a)

The Supt of Sty may be asked to avoid such delays in future as this sort of delay seems to be chronic.

7/3/49

J.D.
5

Finance (Accts) Dept.

The proposal of F & P.H. above may be agreed to. P.I.

15 ...

VKR
19.3.49

(P.T

5

A.G's remarks

Delay in Concluding agreements

IV. (b) Kumar Stationery Stores

The intimation letter accepting the tender of the firm for certain items was sent on 5.6.46 while the letter calling for S.D., Stamp duty for execution of agreement etc was however issued only on 16.12.1946. The delay in calling for and obtaining the S.D. and execution of agreement may please be explained - vide in this connection clause 6 of the tender notice.

p.3 c ✓

Remarks of the Supdt. of Stationery

p.17 c ✓

Para IV(b). A reply on this item is being submitted separately.

Office note

27

P.T.O

5(a)

The Supdt of Stationery may be requested to expedite his further communication.

JD
5-[illegible]

Further remarks of the Supdt of Stny

1-37

Para IV(b): - The security deposit that the company had to furnish, could be worked out only when all the items tendered by the contractor were settled. It is usual to inform the contractor that the Security deposit to be furnished by him would be intimated in due course. Accordingly Messrs. Kumar Stationery Stores, Bombay were informed in June 1946 that intimation regarding Security deposit would be sent to them shortly. During that period there were changes in the personnel of the concerned clerks of this office and hence there had been delay till December 1946 in calling for the Security deposit from the Company. Such delays will be avoided in future.

Office note.

~~No remarks~~. The remarks of the Supdt of Stny may be communicated to the A.G.

11-5-50

JD
15-5-50

20/5/50

Sir (Accts),

The proposal of Edn above may be ~~accepted~~ agreed to.

26-5-50

24/5/50

25.5.50

Edn

No rmks.

JD
5-6-50

12/6/50

28

6/

A.G's remarks

V Agreement Bonds

1-3 cy

The following general defects were noticed in the Agreement Bonds executed for the year 1946-47:—

(i) Rates & quantities not expressed in both words and figures in the Schedule accompanying the Bond

(ii) Date of execution of agreement not mentioned in Clause 1 of the Agreement Bond

(iii) Signatures of both the Contracting parties not filled in all pages (including the Schedules) in respect of all the agreement Bond executed

(iv) Signatures of the Contracting parties in the agreement Bond not attested by witnesses in all cases

(v) The total value of the approximate quantities to be supplied during the year has not been noted in the Schedule in all cases

Remarks of the Supdt. of Sty:

1-74

Para V. The instructions are noted.

(5)

Office Note

b(a)

The defects pointed out by the A.G. should not recur. The S/s may be informed accordingly.

Sd/
5

Finance (Accts)

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

Sd/
19.3.49

AG's remarks

VI - Articles purchased at controlled rates.

It was observed that during xxxx 1946-47 in respect of articles tendered by contractors at controlled rates, no check was exercised as to whether the rate claimed was correct with reference to the actual controlled rates fixed by the Central Government before passing the bills for payment. The incorrect procedure adopted is brought to noice for necessary re-examination and report.

--

Remarks of the Superintendent of Stationery

"A" The articles purchased by this office were many and the controlled rates were not communicated to this office. In the circumstances, the certificates furnished by the suppliers were acted upon. Action is now being taken to ensure that the controlled rates are correctly ascertained before bills are passed.

Office Note

"A" ~~above.~~ ~~The Supdt. of Stationery~~

K(a)

With reference to the A.G's remarks on p. 7 ante, the S/s states that action is now being taken to ensure that the controlled rates are correctly ascertained before bills are passed. For orders whether the S/s should be asked to ~~[illegible]~~ reexamine the question. ~~Perhaps~~, or it is enough if the remarks of the S/s ~~may be~~ are communicated to the A.G.

A on p. 7 ante

May be asked to re-examine ? X

9/2/49

11/2/49

Finance (Accts)

The proposal at X above may be agreed to.

10/3/49

15.3.49

PTO

30

8

AG's remarks

Para VII

Stock of Stationery articles held in excess of immediate requirements

p. 9 cf

A Statt is attached vide Annexure A showing instances where the purchases effected during 1946-47 or the closing balance held taking into consideration issues till the end of 31.10.47 (to which date only the ledger postings had been made at the time) would appear to be in excess of requirements with reference to Art: 135 of the M.F.C., Vol I. This is brought to notice.

Annexure A p. 9 cf

Remarks of the Supdt of Fy:

Para VII. The items with serial Nos. 1,2,4, to 6, 11,13,14 and 19 have been issued out completely and their stock is nil. The period in question was one when there was difficulty in procurement of stationery and purchase was sometimes made to meet possible future needs. In future purchase will be regulated with reference to actual needs.

Office note

PTO

8(9)

The explanation of the Supdt. may in the circumstances be accepted. This point may be watched in the next inspection report.

JD
5

BM
7/2/49

Finance (Accts)

The proposal above may be agreed to.

VKK
19.3.49

93

PTO

9

31

Ali's remarks

Paragraph VIII

Purchase of Bombay planks for making packing Cases

It is observed that during the year 1946-47 a total quantity of 1,386 C.ft of Bombay packing planks at a Cost of Rs 5,725 was purchased on 3 (x) different occasions (as detailed in the margin) from one Contractor Mr. N.V. Abdulla Sahib. The rate paid for on the first purchase was Rs 3/6/- per cft while for the subsequent two purchases were Rs 4/10/0 per cft. The normal procedure of calling for tendors or ~~of~~ quotations was not adopted in effecting the above purchases and the non-observance of the Code rule in this regard is brought to notice.

(x)

Items No. in the Book	Qty: Cft	Rate per Cft	Amount Rs
63 b	597	3-6-0	2035
149 b	458	4-10-0	2140
200 b	331	4-10-0	1550
			5725

31

Remarks of the Supdt. of Sty:

17 C

Para VIII. The purchase of 597 C.Ft. of ~~Bobax~~ Bombay planks in April 1946 was to meet urgent requirements. This rate was cheaper than the rate at which Bombay planks were purchased previously from the Kerala Timber Supply Corporation Ltd., Kallai through the Forest Utilisation Officer, Madras. This source of purchase had to be dropped as the suppliers wanted a representative of this office to be deputed to Kallai to inspect the supply at the time of loading in wagons after which the Company's responsibility ceased. This could not be agreed to. The other two purchases were made only after calling for quotations from 6 timber suppliers. Only three merchants quoted rates and N.V. Avdulla Sahib's rate was the lowest and was accepted.

Office note

(9/)

Office note

~~May be accepted~~

The S/S. may be told that he should invariably call for tenders as per rules & whenever there is unforeseen urgency in the purchase, the fact should be brought to the notice of Govt for ratification of his action.

JD
5 Aug

Finance (Accts)

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

VKK
10.3.49

---

32 10

Ali's remarks

Para: IX – Transport of Sty: articles

Under the present arrangement a Contractor is doing the transport of Stationery articles from Beach to Guindy and from Guindy to Govt. Press. The approximate amount paid to the Contractor on this account is about Rs 25,000/- per annum. This expenditure is in addition to the running expenses etc of a Departmental lorry owned by the Stationery office. It is for Consideration whether the existing procedure of transport may not be reviewed from the point of view of reducing the Cost to Government on this account by the use of Govt. Transport with reference to the orders issued by the Commissioner of Civil Supplies, instead of getting the work done as at present by a private transport Contractor – Vide in this Connection Notification of the Commr (CS) in Annexure 'C' to this report. below

Annexure 32

Commissioner of Civil Supplies.

Notification in 'the Hindu' of 23.1.48

p.u.c ✓ "As lorries attached to the Civil Supplies Transport units are working on a Commercial basis, the Govt have ordered that every endeavour should be made to realise the revenue in all possible ways & that the Civil Supplies lorries should not at any time be allowed to run empty without a load. The Govt desire that whenever these lorries

11

have to run empty private loads should be secured and the hire charge received with reference to the circumstances of each case and the availability of loads."

Remarks of the Supdt. of Sty.

Para IX. The question of replacing the contractor is under examination and if there is a cheaper alternative forthcoming, proposals will be submitted to the Government.

Office note

~~The proposal may be further reviewed after the Stationery Stores dept. is moved to the 1st Line Beach. Tenders~~

The Supdt. of Sty. has since addressed the Govt for the replacement of the contractor by the purchase of lorry. The file is being examined separately. No further remarks on this point are called for.

JD 5/2/49

7/2/49

Govt. have since issued orders for the purchase of second lorry with a view to dispense with the cart contract (G.O. 1919 E&D 11.6.49)

JD 18/4/50

21/4/50

The Acctt

No remarks.

27/4/50

27/4/50

29/4/50

Thro Exr B

33

12

AG's remarks

Para X - Tenderer's agreement

The Bombay Sty. House, Bombay, agreed to supply 6000 pounds of Printing ink for 1946-47 at the lowest rate of Rs 1-3-0 per lb. 70 R Bombay. But the firm supplied only about 150 lbs. Due to the inadequacy of the supplies the Stationery Dept. purchased 3,560 lbs locally at rates varying from Rs 1-8-0 per lb to Rs 6.10.0 per lb resulting in a loss of about Rs 7670/-. In this connection the following irregularities are brought to notice:-

D

(1) The firm did not advance the required security deposits before entering into the contract.

(2) No agreement was executed by the firm as required under the rules.

E

Remarks of the Supdt. of Stationery

Para X. No purchase outside the contract was made during 1946-47. The purchase of 3560 Lbs. of printing ink referred to was made in 1947-48 during which period no one quoted for the quality of Printing Ink required by the Superintendent, Government Press.

The firm wanted this office to adjust their tender deposit towards security deposit which was not accepted by this office and the time lapsed on account of protracted correspondence. Hence no security deposit was actually received and no agreement executed. Such irregularities will be avoided in future.

A

Office note

(P.T.O.)

12(a)

The A.G. points out that there was a loss of Rs 7670/- presumably by not ~~accepting~~ securing the full supply of the required ink during 1946-47 from the Bombay Sty. House at the rates quoted by it. But the purchase was made during 1947-48 the defects pointed out by the A.G. obviously remains even then. The S/S says that such irregularities will be avoided in future, but he is silent about the loss by not following the regular procedure. For orders whether this question will be pursued further.

x/ E

[illegible]

JD
5

BM
7/2/49

34

12(b)

With reference to the Secretary's remarks on page 12(a), it is respectfully submitted that office only meant that the 2 irregularities pointed out by the A.G at "E" on page 12 ante seems to have remained in view of the last sentence of the remarks of the Supdt. of Stationery on the same page. Perhaps no further action seems to be necessary on this point and the remarks of the Supdt. of Stationery may be communicated to the A.G.

X

A [illegible]

JD
18

BM
21/2/49

~~34~~

Finance (Accts)

The proposal at X above may be agreed to, subject however to the ~~following~~ remarks that if the contractor had supplied the full quota of 6000 lbs of printing ink in 1946-47, the purchase of 3,650 lbs at higher rates in 1947-48 could have been avoided and it would have resulted in some saving to the Govt. Perhaps, the point need not be pursued further in view of "A" on pp 12 and 12(b) above.

KK
10.3.49.

Em (E)

No remarks.

JD
18

12/6/50

35 **AG's remarks** 13

XI Delay in supply of articles

p.54

(a) A quantity of 1890 lbs. of printing ink against the 1945-46 contract was received and accepted in February 1947 and paid for at the contract rate of Rs 1-13-9 per lb. applicable to 1945-46. The delay in the supply of the ink before the end of the official year is explained to be due partly to the consignments sent earlier being found unsuitable and not up to the sample. As the contractor failed to fulfil his part of the contract viz. to complete the supply before 31-3-47 the reasons for not paying the contractor at the contract rate applicable to 1946-47 viz. Rs 1-3-0 per lb. instead of Rs 1-13-9 per lb. may please be stated. A

It may be mentioned in this connection that the Superintendent, Government Press had in his No.68/PDL/ dated 20-11-1946 suggested the purchase of robbing Ink Black (LorriMeux and Bolons) reported to be available with M/S J.B. Advani and Company Ltd. at Rs 1-9-0 per lb. and if this suggestion had been accepted there would have been a saving to Govt. of Re. 0-4-9 per lb. The reasons for not acting up to the suggestion of the Superintendent, Govt. Press, may kindly be stated. B

(no remarks)

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35

Remarks of the Supdt. of Stationery.

p.184 A separate report will be submitted on this item

Office Note

~~The receipt of the report may be awaited~~

~~GR 17/1/49~~

A & B above require explanation. The S/S may be asked to expedite his remarks. X

SD 5/1/49

PT

14

Further remarks of the Supdt of Stry

Para XI(a):- The rate of Rs.1.13.9 per lb was accepted for the B. Winstons Printing Ink - Job black supplied by Messrs Kumar Stationery Stores in 1945-46. The rate of Rs.1.3.0 per lb accepted in the year 1946-47 was for a different quality of ink - John kids 1309 ink supplied by Bombay Stationery House. Hence the same rate of Rs.1.3.0 per lb could not be adopted.

p 37 c/f

The suggestion of the Superintendent, Government Press was only to consider a particular variety of ink available with Messrs. J.B. Advani & Co. Ltd., Madras provided there was no appreciable difference in price. But as that particular ink was offered at a higher rate than the accepted rate of 1946-47, and as there was stock on hand and also as further supplies were expected from the contractor, the question of local purchase from Messrs Advani & Co., was dropped.

Office note.

The explanation of the Supdt of Stry may be accepted. Supdt's remarks may be communicated to the A.G.

11-5-50

15-5-50

20/5/50

Fin (Accts),

The proposal of Edn may be ~~accepted~~ agreed to.

24/5/50

25.5.50

26.5.50

Edn.

No remarks.

5.6.50

12/6/50

36

15

AG's remarks

XI Delay in supply of articles (Contd.)

(b) It is generally observed that in many instances the contractors for 1946-47 had actually supplied the materials long after 31-3-47- Vide statement below showing a few instances. It may please be stated why in these and similar cases the contractors were paid for at the rate applicable for 1946-47 when actually the rates applicable for 1947-48 were definitely cheaper :-

p5 c/f

Serial No.	Name of the article.	Quantity supplied after 31-3-47	Rate for 1946-47	Rate for 1947-48	Extra cost to Government
(1)	Tola Weights	200 sets	Rs 2-15-0 per set.	Rs 2-12-0 per set.	Rs 37-8-0
(2.)	Slates	1075 Nos.	6-12-0 per doz.	5-12-0 per doz.	Rs 89-9-0
(3.)	Bamboo Baskets (Big)	310 Nos.	2-5-0 each	2-0-0 each	Rs 96-14-0
		49 "	1-2-6	0-15-0	Rs 10-11-6
(4.)	Pins - 1"	10590 packets	0-1-10	0-1-6	Rs 220-10-0
(5.)	Blue Black Registration Ink	2005 bottles	1-4-0 per bottle	1-1-0 per bottle	Rs 375-15-0

36

Remarks of the Supdt. of Stationery

Para XI(b). (1) Tola weight. The accepted term of delivery was F.O.R. Bombay. The Company booked the consignment and sent the Railway Receipt before the expiry of the period of contract. Hence payment was made at the contract rate.

p18 c/f

(2) Slates. The contractors were allowed to make the supply as per sample tendered by them a second time and the order was communicated early in April 1947. As the supply was received soon after and as the tender for 1947-48 had not been settled at the time of the supply, payment was made at the rate for 1946-47.

(3) Bamboo baskets. Payment was made only at the lower rate of 47-48 for the baskets received after 31-3-1947.

(4) Pins 1" The contractor booked the consignment and sent the Railway Receipt within the contract period. As the accepted rate was F.O.R. Bombay (station of despatch) payment was made at the contract rate.

(5) Blue black registration ink. Supply was actually made within the contract period but there was delay in bringing the stock to account as a sample bottle of the supply had to be sent to the Chemical Examiner for test.

PTO

Office note

As pointed out by the A.G. at X on p. 15 ante, the S/S might have taken steps to pay at the rates existing in 1947-48 even for the ~~three~~ four other articles. The S/S has not taken any efforts in this direction. Perhaps no further action seems necessary.

J.D. 5/2

SM 7/2/49

How, in the case of items 1, 4 & 5 in view of the supplies [illegible]? And in any case if [illegible] are unable to follow the A.G.'s [illegible] [illegible]. Nor other supplies were not made during the contract period. We might enforce the terms of the contract in respect of defaults, but how can we insist on payment at '47-48 rates which related to a different contract altogether?

11/2/49

Submitted that as the issue raised by the Secretary seems to be a general one, the A.G may be consulted. A draft ⊗ Memo. is submitted.

J.D. 18/2/49 23

SM 24/2/49 S

page 21 C.F.

⊗ Issued as Memo 36053-5 C. & Edn. 26.2.49

Fin (Accts).

Pending receipt and examination of the A.G.'s reply to the Memo. on p. 21 C.F., no remarks seem called for in Finance.

V.K.B. 10.3.49

15/3/49

Edn (E)

From the A.G. O.A. 33 f. 34/47-48/716 D, 5/4/50. p. 33 cf

Attention is invited to this

P.T.O.

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depts memo on p. 21 cf & the reply of the A.G. on pp. 33-34 cf. The A.G. states that it was open to the deptt. to enforce the terms of the contract in respect of defaults and also to refuse to accept supplies not made within the period of contract, especially in view of the lower rates obtaining during the next succeeding period. He has examined the cases cited & suggests that necessary instructions may be issued as at X on ~~on~~ p. 34 cf. The Supdt. of Sty. may be instructed accordingly. Finance may see for remarks.

A

J.D. 18/4/50

SM 21/4/50

37

Fin (Accts)

(Pre Finance note on p. 16 above)

— ^ —

Notes of Edn Deptt from the foot of page 16 ~~continued~~ above may be seen. The proposal at A above may be accepted.

Th Exch A

V.K.B. 27.4.50

27/4/50

27/4/50

B 30.4.50

38 AG's remarks

XII **Purchase of Impression Paper - Quarto**

Two-thousand reams of this paper were purchased on 2-8-1945 at a cost of Rs 4,500/-. The issues from the date of purchase to-date are furnished below :-

p 5 of

1945-46	...	Nil.
1946-47	...	17 reams -102 sheets ✓
1947-48	...	265 reams - 398 sheets ✓

thus leaving a closing balance of 1717 reams on date of audit. The purchase of such a large quantity of 2000 reams would thus appear to be far in excess of requirements and is brought to notice.

Remarks of the Supdt. of Stationery

38

Ⓐ

Para XII. Duplicating paper allotted by the Paper Controller from Sirpur Paper Mills was found unsuitable for taking Roneo copies. Hence 1000 reams of Impression paper foolscap size and 2000 reams in quarto size offered by Messrs. Gestetner Duplicators Ltd., were purchased. The purchase is sanctioned in G.O. No.Ms.1209 Edn. dated 9-8-45. The quarto impression paper has not been found to be popular with Government offices. But it is being issued to all offices and the stock will gradually be reduced.

Office note

(PTO

18

Before according their post/approval to the purchase of the paper from Messrs Gestetner, the Govt investigated the question at some detail. But the fact remains that he purchased excess quantities which he should have foreseen. He should be asked to make a closer estimate of his requirements to the actual demand.

9-10
[illegible] 1209 [illegible] (A)
9.8.45

7/2/49

11/3/49

JD
5/3/49

Finance (Acct) Dept

The proposal at X above may be agreed to. ~~The S. of S. may also be asked to take steps to reduce the stock quickly.~~

15/3/49

VKK
10.3.49

PTO

---

39 19

AG's remarks

XIII. - Purchase of typewriter ribbons

p 6 cf

The lowest rates quoted for typewriter ribbons was Rs 11-4-0. per dozen, but purchases were effected at Rs 12/- per dozen for ~~2~~ 3000 numbers, the first purchase being Indian Make and the latter British make. In the tender notice no description of the ribbons whether Indian or British Make was specified. The suppliers did not also deposit the required earnest money and no reasons were ~~recorses~~ recorded why purchases were effected at higher rates. These irregularities are brought to notice.

---

p 184

Remarks of the Supdt. of Stationery

Para XIII. A separate report will be submitted on this item.

Office note

The S/S may be requested to send an early reply.

JD
5/3/49

7/2/49

39
11/3/49

Further remarks of the Supdt of Stationery

p 37 cf

Para XIII:- The samples of ribbons received were tested in this office and as the quality offered by Messrs. Typewriter & Office Appliances Co., Ltd., was of a better variety, 3000 numbers were purchased from them at Rs.12/ per dozen to meet the demands of Officer having heavy typing work. As regards deposit, the entire quantity of ribbons ordered were received from the stocks available with the suppliers and as there was no likelihood of placing additional orders during the period, the earnest money deposits were not insisted upon.

Office note.

The explanation of the Supdt of Stationery may perhaps be accepted and the Supdt's reply may be communicated to the A.G. A

11/5/50

20/5/50

PTO

JD
15/5/50

No remarks. Ev.

The proposal at 'A' above in (Accts) may be ~~accepted~~ agreed to.

AG's remarks

XIV. Postings in the Stock Book of Issues made to the S.G.P.

In respect of heavy indents for paper received from the S.G.P., Madras, an entry for the issue of the paper from the Stationery Godown is made in the ~~Stxx~~ Stock Book though the issue of paper is made piecemeal subsequently to the Government Press. -Vide Entry made on 8-11-1946 in the stock books for which the actual issue of the paper was made piecemeal from 11-11-46 to 7-12-46.

The reasons for the piecemeal issue are stated to be due to

(1) The Government Press being situated far from the Stationery Office,

(2) The quantities indented being very heavy and cannot be transported to the Government Press on the same day; and

(3) Want of accommodation in the Godown of the Government Press.

As it is not correct from the accounting point of view to show as issues in the stock book of paper without the issues being ~~affxxx~~ effected and duly acknowledged it is suggested that the Supdt. Govt. Press may be addressed to send indents for the quantities actually required by him in future and to split up heavy indents to enable the stationery office to supply the indent on the same day.

Remarks of the Supdt. of Stationery.

Para XIV. On this item also a separate report is submitted.

Office note

The S/S may be requested to expedite his reply.

7/2/49

22

Further remarks of the Supdt of Stry

Para XIV:- As Stationery Office is situated at Guindy far away from Govt.Press, it was not found possible to remove the entire quantity of paper claimed on any particular requisition of the Superintendent, Govt.Press, on the same day. Therefore paper was supplied piece meal although it was accounted for in the stock books. During 1949-50 when Madras Ex.servicemen Transport Co-operative Society were the contractors for the removal of stationery it was possible to remove the paper bales on requisition in quick succession as they were having a fleet of lorries. The entire paper requisitioned was removed either on the same day or the next day at the most. The procedure is being adhered to as far as practicable now after the purchase of a second lorry by this department. The main consideration in this case is one of practicability involved on account of the situation of the Stores far away from the Government Press.

p-37 c

Office note

The ~~Supdt of Stry. states that the procedure is being adhered to as far as practicable now after the purchase of a second lorry by his deptt. No further~~ No further action seems called for. ~~action seems necessary.~~ The Supdt's remarks ~~reply~~ may be communicated to the A.G.

11/5/50

15-5-5

20/5/50

Fin Dept,

~~No remarks seem called for in view of the position explained by the Supdt. of Stry. The proposal of Edn above may be~~ ~~accepted~~ agreed to.

28/5/50 VKV 25.5.50

The remarks of the Supdt. of Stationery above do not seem to meet the A.G's objection and suggestion at K on page 21 above. Edn may be requested to issue instructions to the Supdt. to spread out his indent in such a manner as to facilitate the transport of the quantity indented for, at any one time, in one lot [illegible] the same day.

26.5.50

K

41

22(a)

Edn.

Please see Fin. note on p 22 ante. Instructions may be issued as desired by the ~~S~~ Fin. dept.

5-6-5

12/6/50

S.

42

23

AG's remarks

XV Personal Securities not furnished by Stock Clerks

p6 cf

Personal Securities in respect of the Stock clerks, Messers Vasu and Jayaraman have not been obtained as required in Rule 147 of the Madras Stationery Manual, Vol I. The same may please be obtained and the fact intimated to this office.

Remarks of the Supdt. of Stationery

Para XV. Personal securities have since been obtained from the stock clerks referred to.

42

Office Note

PTO

No further action seems called for.

(PTO

AG's remarks

XVI Supply of new Typewriters to other than purely Govt. offices

Inlio. No. (Ms) 3635 Devt. dated 23/9/46 Govt. accorded Sanction for the supply of a policy size typewriter for use in the office of the Court of Enquiry for the Tobacco Curing etc and a Remington machine was supplied by the Supdt. of Stationery on 8.10.46. As this office was to function temporarily for a short period it seems necessary that the supplies of machines in such cases are specially entered in a separate Register as in the case of Loan Machines so as to watch the return of the machines immediately the office to which the supply was made ceases to function.

pbcf

Remarks of the Supdt. of Stationery

Para XVI. This instruction will be followed in future.

Office note

26

No remarks seem called for. It is presumed that S/S has made the necessary entry in respect of the machine in question.

JD
5/2

(PTO)

~~44~~ AG's remarks

27

XVII. Short recoveries on account of stationery supplied to local bodies and other paying departments.

---

p 13 cf (a) A statement (Annexure B) is attached showing instances where short recoveries had been effected on account of incorrect calculation or due to provisional pricing for want of latest correct rates. The instances pointed out in the annexure are as a result of test check and hence it is necessary that these and similar cases should be reviewed and action taken for the recovery of the balance due, wherever necessary. Remedial measures taken to prevent such incorrect calculations may also be reported to audit.

Remarks of the Supdt. of Stationery

p 13 cf DCB 258 45-46 p 13 cf

Para XVII(a). In the case of serial No.(1) in Annexure B the short collection has since been recovered. The bills prepared by one clerk is checked by another to safeguard against wrong calculations. Action is being taken to adjust short and excess collection pointed out in audit in annexure B and to review other cases.

Office note

It seems that the action taken by the S/S is sufficient. No further remarks seem necessary.

JD
5/2

Finance (Accts) Dept.

Finance may ~~concur in the~~ suggest ~~view of E & P.H. above~~. that a report be called for from the S/S showing the result of ~~action~~ the review ~~taken~~ of all similar cases and action taken for the recovery of the balance due wherever necessary.

9/3/49

KK
10.3.49

15.3.49

(PTO)

45 A G's remarks

XVII (b). In cases where provisional bills, subject to revision, are sent for supplies made to paying departments or local bodies, it seems necessary that effective and prompt watch is made to ensure recovery of the balances due on the basis of the final price and a register should be kept wherein all such provisionally priced items should be entered.

Remarks of the Supdt. of Stationery

(b) The instruction is noted and a register has been opened.

No remarks

7/2/49

PTO

46 AG's remarks 31

XVIII. A list of year war-balances to end of 1946-47 pending recovery of adjustment is furnished below.

179 ✓

Year.	Amount.			
1941-42	45	1	0	
42-43	88	8	0	
43-44	Nil.			(i)
44-45	1131	6	0	(ii)
45-46	6236	8	6	
46-47	15099	1	0	(iii)

(i) DCB item 327 Dt. Judge. West Godavari, Ellore. Out of a sum of Rs 1262-5-6 due for recovery, a sum of Rs 1243-6-0 is only noted as having been recovered, thus leaving a balance of Rs 18-15-6 yet remaining to be recovered. It is however stated in reply to para 19 of the last audit note that the balance outstanding against 1943-44 is Nil. The discrepancy may please be reconciled.

(ii) Similarly in respect of 1944-45 items, on a check of the entries relating to this year, the amount outstanding had been reduced to Rs 1170-4-0 only and not Rs 1131-6-0 as stated in the reply to the last audit note. The difference of Rs 38-14-0 may please be explained.

(iii) This excludes the cost of 38 indents which have been complied with during the year but not billed for. The reasons for the delay in the issue of bills in respect of these 38 items may also please be stated.

Remarks of the Supdt. of Stationery

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Remarks of the Supdt of Stationery

Para XVIII. (i) **D.C.B.327/43-44.** The amount of Rs.18-15-6 has been written off by the District Judge, East Godavari, Rajahmundry.

(ii) The details for Rs.1131-6-0 shown as outstanding in 1944-45 items are as follows:-

18 Cy

D.C.B. No.50/44-45	Rs.18-9-0
" 65/ "	4-6-0
" 194/ "	2-11-0
" 233/ "	215-9-0
" 293/ "	42-2-0
" 310/ "	289-0-0
" 346/ "	172-14-0
" 509/ "	11-6-0
" 536/ "	6-11-0
" 537/ "	368--2-0
Total ..	1131--6--0

(iii) The 38 indents referred to are those which were not received back from the officers duly acknowledged. On their being reminded they state that the indents were already returned by them or that they are not traceable in their offices. Hence lists of articles supplied have been made out from the posting registers maintained in this office and sent to the officers for verification with the actual supplies received by them and return. On the receipt of the lists bills will be sent.

Office note.

Please see the Supdt's explanation above. This may be communicated to the A.G. for information. | X

JD
5 Mar

Finance (Acct

The proposal at X abo

may be agreed to

RKR
10.3.49

15 3 49

p.t.o.

47

33

A.G's remarks

Para XIX

17 Cy

Para V of the Audit Report on the accounts for 1944-45

It may please be stated whether the sum of Rs 628-2-0 has since been recovered.

Remarks of the Supdt. of Stationery

Para XIX. The matter requires further examination and a reply on this point will be sent later.

47

Office note

Further report may be expedited. The S/S may be informed accordingly.

JD
5 Mar

DM
7/3/49

11 Mar

p.t.o.

A G's remarks

The ~~replies~~ A.S. invites attention of Govt to the non-receipt of replies to the appendices to the audit reports for the years 1941-42, 1942-43 & 1943-44.

Remarks of the Secy to Govt

In regard to the observation of the Accountant-General regarding non-receipt of replies to the appendices to the audit reports for the year 1941-42, 1942-43 and 1943-44, it has to be stated that these relate only to minor defects which would have lost their force by lapse of time and defects which persisted would have been brought to notice in the audit relating to subsequent years and replied to promptly. It is now more than four years since the period of audit referred is over. In the circumstances stated above, the replies to the appendices referred to may be waived.

B

Office Note

C The proposal of B above may be accepted. ~~if the A.S. informs accordingly.~~

5.3.49

Fin (Accts) Deptt

Finance may agree to C above.

10.3.49

15.3.49

End