

(1950)
Education Dept

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Ms. Series

Cr. 730 Edm & 6.3.50.

Abstract

Crat. Press - Establishment -
Change of designation of the Senior
clerk doing the duties of Commercial
Accountant into that of Commercial
Accountant and Revision of scales
of pay - proposals Negative

(16)

Sir,

13 SEP 1948

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various preliminary stages. To cope up with the additional work, I request that Government may kindly be pleased to sanction a post of a temporary Lower Division Clerk on Rs. 45-90 for one year from the date of appointment ~~and~~ later a report will be furnished to Government as to the necessity for retaining same as a permanent measure.

6. The additional expenditure involved in giving effect to the above proposals in the current year will be met from the savings under "56 Stationery and Printing - Printing - A. General Overhead Charges".

R. S. S. S. S.
10.7.49.
Superintendent.

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STATEMENT SHOWING THE TOTAL ACTUAL CASH PAYMENT (A, B & C) AS PER STATEMENT NO. I ANALYSIS OF PRESS COST DURING THE PAST TEN YEARS FROM 1938-39 TO 1947-48 (EXCLUDING BOOK ADJUSTMENTS HOME PAYMENTS, ETC.)

Administration Report Years.	Central Press. Column 18. Rs.	Penitentiary Branch Press Column 12 Rs.	Total expendi- ture (Central & Penitentiary Branch Press) Column 18 and 12. Rs.	Difference as compared with the year 1938-39. Rs.
1938-39	8,97,222	47,572	9,44,794	
1939-40	9,43,173	47,942	9,91,115	46,321
1940-41	8,81,811	47,272	9,29,083	(-) 15,711
1941-42	9,30,354	54,099	9,84,453	39,659
1942-43	9,89,132	45,993	10,35,125	90,331
1943-44	10,85,296	54,694	11,39,990	1,95,196
1944-45	11,88,684	53,995	12,42,679	2,97,885
1945-46	14,00,357	55,677	14,56,034	5,11,240
1946-47	15,81,256	63,578	16,44,834	7,00,040
1947-48	18,25,301	72,556	18,97,857	9,53,063

Government Press,

Madras, 7-9-1949. *200*
9/9.

R. S. S. S. S.
10.7.49.
Superintendent.

DUTIES OF THE STAFF.

(1) Senior Accounts Clerk doing the duties of Commercial Accounts.

Classification of Establishment Charges.

The pay, allowances, etc., of about 2,000 employees claimed in about 100 bills are to be reclassified according to the cost account heads.

The total expenditure of every month after verification and reconciliation with the Accountant-General's figures as booked in this office in the Control of Expenditure Register as distributed to several heads are to be compiled for this purpose. Compilation journals for the Mint and the Penitentiary Branch Press are maintained.

Charges ledger:-

These entries (about 600 entries in a month) from the compilation journal are posted to the charges ledger separately for Mint Press and the Penitentiary Branch Press and totalled against each department for every month.

General Journal:-

The monthly totals in the charges ledger are journalised.

General Ledger:-

Accounts are opened under each head of account as appearing in the Revenue and Expenditure account and Balance Sheet. A trial balance is extracted only at the close of the accounting period and the accuracy of the postings checked thereby.

Revenue and Expenditure Account.

This account is prepared annually from the Analysis of Press cost of Central Press and the Penitentiary (Statement No.1 of the Annual Report).

Balance Sheet.

A Balance Sheet is prepared from the trial balances of the Central Press and the Penitentiary.

The following statements appended to the Press Annual Report are prepared - vide para 130 of the Office Manual.

I Analysis of Press costs:

Pro-forma Accounts.

- B. Capital Accounts, Buildings.
- C. Mechanical Branch.
- D. Foundry.
- E. Paper.
- G. Publication Stores
- H. Depreciation Fund.

Statement No.II.

The actual printing charges done to various offices together with the overhead percentage arrived at as a result of direct and indirect charges extracted from the results of Statement No.I are added according to the proportion of turn over and exhibited in this statement.

Duties of Store Accounts Clerks.

Receipts:- The goods received sheets from the Store-keepers at Mint and Jail for the articles received by them are in the first instance checked to see whether clear details regarding the description of articles, the quality and quantity are given before they are entered in the Goods received books. The articles are posted in Receipt Books under several heads such as Consumable stores, Binding materials, Contingent spare parts, petty plant and Plant (Dead stock).

The values for the articles received are then posted from (1) Cash vouchers (2) the payments made in England for those exported from London are ascertained from the figures communicated by the Government (3) the stationery Office Schedule (4) Office manufacture slips. Then, these are posted with their values in the Stores Ledger on the debit side, assigning a folio for each article.

In cases where the cost and Customs Duty of the articles are not received before the end of the Financial year, letters and reminders are sent to the parties concerned to expedite them.

The invoices for the articles received from England, which have values in sterling are converted into Indian value at the exchange rate prevailing each month on obtaining from the Accountant-General, Madras.

The ledger accounts are opened with the closing value of each article of the previous year as opening value (balance) for the subsequent year.

Issues:- The requisitions that are received in bulk for each month from the Storekeepers at Mint and Jail are first scrutinized and seen whether clear details regarding the description of the articles with quality and quantity are noted and whether they are issued in accordance with rule 112(b) of the Office Manual. These requisitions after scrutiny are sorted out and arranged in groups according to the following departments:-

- | | |
|---------------------------|----------------------------------|
| 1. Hand Composing. | 11. Typefoundry Mono. |
| 2. Lino Composing. | 12. " Typecasting. |
| 3. Mono " | 13. " Electro. |
| 4. Press & Machine. | 14. " Stereo. |
| 5. Binding. | 15. " Rubber Stamps |
| 6. Mechanical | 16. Packing and Conveyance. |
| 7. " (Manufacture). | 17. Office General. |
| 8. " (Power). | 18. Form Stores and Despatch |
| 9. " (Repairs). | 19. Publication Stores. |
| 10. Type Foundry Casting. | 20. Miscellaneous. |
| | 21. Supplies to outside offices. |

After arranging them in the above groups, the daily issues are posted datewar in the Stores summary books and totalled for each article for each month. The issues are valued at the invoiced prices or at average rates. These values for each month with the quantity are posted in the Stores Ledger on the credit side viz., issues side under each head of the article. The differences in the valuation of the issues are adjusted yearly in the final accounts on a pro-rata basis against the consuming departments.

After complete postings of the receipts and issues in the ledger, the annual closing balances as per ledgers are checked with the stock list balance of the store department prepared by the Stock-taking Officer and a list of excess and deficiency statement is submitted to Government with remarks for the discrepancies.

The articles for which receipts and issues are maintained for a year number about 700 for both the Presses.

The Goods Received Sheets drawn for both the presses are on an average for a month is 115 or 1400 a year.

The requisition for issues for both the presses on an average for a month is 180 or about 2,200 a year.

The total number of entries made for each of the articles made in the Goods Received books, Stores summary books and subsequently in the ledgers is on an average for a month about 550 (receipts) and 1,200 (issues) or 7,800 and 24,000 annually.

Pro-forma Accounts:

Before the preparation of the Pro-forma Accounts, the total values of stores for the year are reconciled with each amount under various heads such as 1. Total payments made on account of local purchase as adjusted in the accounts of the Accountant-General, Madras for the year.

2. Payments made in England on account of stores as intimated by the Government.
3. Payments made towards Customs Duty.
4. Payments from Contingencies and payments in England towards replacements from Depreciation Fund
5. Office Manufacture slips.

In the pro-forma accounts on the Receipts side are shown opening balances and receipts for the year of consumable stores, Binding materials, Contingent, Petty Plant, Spare parts, Dead stock and Receipts from other Miscellaneous offices.

On the issues side, similar details as above are furnished together with the closing balances.

After complete reconciliation of the figures the Statement No. III Pro-forma accounts - F. Stores for each year intended for exhibition in the Annual Report as per rule 158 of the Office Manual is prepared.

The average value of stores purchased and issued during the past 3 years is about Rs.5/- lakhs.

(1) Plant Account:-

The Plant Clerk has to maintain ledgers for each item of plant, machinery and tools that are issued during the course of the year for use in the several departments of the main press and its branches with the cost price in the case of all deadstock articles. Similarly, types and furniture, etc., manufactured in office also should find a place in the ledgers as and when issued to departments with cost. Plant articles, types and machinery that are condemned as unserviceable by fair wear and tear should be written off the plant ledgers from the total quantity and value shown under the particular description. Similarly all permanent transfers during the year between main press and branches or to outside offices should be recorded in the ledgers with their book values less depreciation. He has to maintain ledgers for the petty plants or tools without money value (for being checked at the time of stock-taking), the full cost of which is debited to the consuming departments. Similarly tools manufactured by office also should be noted in the petty plant ledgers.

Depreciation is calculated for the whole year on the value of the articles on the books at the beginning of each year but not on those added to the stock during the year at the approved rates and as per instructions contained in the rules for the Depreciation Fund in Government Presses. Similarly depreciation is worked out for the whole year even on articles which are declared unserviceable during the year.

Interest is also calculated at 5½% on the mean value at the beginning and close of the year in the case of plant articles in each section in addition to interest at the same rate on the balances carried forward in the case of stores, petty plant spare parts, Dead stock and Contingencies. Figures are worked out and statements are prepared for the Pro-forma Account - A. Capital account of Plant, etc., for incorporation in the Press Administration Report of the year concerned. Also figures are furnished to work out the average cost per lb. of types, leads etc., manufactured by hand cast and monotype machines. The total amount of depreciation for the year and the book value of plant written off the books from 1st November of the previous year to 31st October of the official year, are forwarded to Accountant-General in May of every year for adjustments in the depreciation Fund Account and for meeting the expenditure to be incurred on account of purchases under Renewals and "Replacements of plant, types and machinery".

At the time of the quinquennial stock-taking, statements are furnished to the Stock-taking Officer showing the book balances and value of all the plant and tools in the Press as on 31st March of the year concerned with full particulars as to the size, maker, maker's No., etc. Statements of excesses and deficiencies in each case as found between stock-taking and book balances with the report of stock-taking of plant are submitted to Government and after the approval of same, new plant and petty plant ledgers are opened with the fresh stock balances and re-assessed values of Plant and Machinery.

Government Press,
Madras, 7-9-1949. *du*
9/9.

R. L. Digne

10-9-49.

- Superintendent.

Very urgent

Sub: Establishment - Gov. Press - Change of designation of Senior clerk doing the duties of Commercial Accountant to that of Commercial Accountant and revision of scales of pay.

Ref: From the S.G.P. No. Comm. Accts & 7-9-49.

Memo. No. 70519 G/49 Edmd 19-10-49

The S.G.P. is requested to furnish the following information on the following points: -

- (1) the structure of the Accounts Branch is the number of Accounts sections together with the staff employed in each section.
- (2) the qualifications of each of the Accountants and the cash keeper.
- (3) the procedure of work is whether each Accountant submits his files direct to the Supdt. or whether the work of this section has to go through the Chief Accountant and
- (4) the nature of supervision of the Chief Accountant.

✓ *Responsible*
22-10-49
The Supdt. Gov. Press.

18/10/49
12-10-49

18/10/49
19/10/49

From R. Siddique, Esq., Superintendent, Government Press, Madras. To The Secretary to Government, Education and Public Health Deptt., Fort St. George, Madras. No. Commrl. Accts., dated 8-11-1949.

Sir,

Sub: Establishment - Government Press - Change of designation of Senior Clerk doing the duties of Commercial Accountant to that of Commercial Accountant and revision of scale of pay.

Ref: Government Memorandum No. 70519-C2/49 Edn., dated 19-10-1949.

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I furnish below the information asked for:-

(1) There are the following three Accounts Sub-sections and the staff employed in each section is also given.

(a) Accounts (General) Section.-

1 Chief Accountant .. Rs 140-190
1 Accountant (Junior Accountant) .. Rs 80-125
3 Upper Division Clerks Rs 80-110
2 Lower Division Clerks Rs 45-90.

(b) Accounts (Commercial) Section -

1 Senior Clerk .. Rs 80-125
2 Upper Division Clerks Rs 80-110
3 Lower Division Clerks Rs 45-90

(c) Accounts (Cash) Section -

1 Cash-keeper .. Rs 80-125
1 Assistant Cashkeeper Rs 45-90

(2) The qualifications prescribed for each of the Accountants are given below:-

(a) Chief Accountant - Account Test for Subordinate Officers Part I.

Accountant (Junior) - -do- -do-

(b) Senior Clerk (1) Account Test for Subordinate Officers Part I and

(2) Government Technical Examination Book-keeping - Lower Grade.

(c) Cash-keeper - NIL (He must furnish a security of Rs 2,000/- for holding the post)
(3)(a) The Chief Accountant is in charge of the Accounts (General) section. The files put up by the staff including Accountant working in his section are sent through him.

(b) The Senior Clerk is in charge of the Commercial Accounts Section and the files put up by the clerks working in his section are sent through him. The various statements appended to the Press Administration Report and the work involved in compiling the statements is very heavy and laborious. The Senior Clerk only is responsible for the accuracy of the figures and these statements are being checked by the outside audit department of the Accountant General, Madras, during the annual inspection of Government Press Audit.

(c) The Cashkeeper is in charge of the Accounts (Cash) section. The files relating to this section are forwarded through the Chief Accountant. The Chief Accountant is responsible for the proper accounting of cash and the Cashkeeper is directly responsible to the Superintendent for the safe custody and disbursements of cash.

(4) The

(4) The Chief Accountant directly supervises and scrutinises the work of the 8 clerks working in the Accounts (General) and Accounts (Cash) Sections. He is fully engaged in scrutinising store bills, purchase of stores through tender or otherwise, private press bills, advertisement bills, bank remittances, control expenditure, discrepancies in reconciling departmental figures with audit figures (both receipts and expenditure), bills for printing work done to Cost Recoverable departments, contingent bills prepared in respect of stores and private press bills, advices to the treasuries, Contingent bills for recouping permanent advance, statement of Cash balance at the end of each month before cash is verified by the Superintendent, Number statements, preparing Budget estimates and Re-appropriation statements taking action for issuing reminders to outstanding bills, correspondence relating to the above items, etc. With the merger of Pudukkottai State with the Madras Government, matters relating to Bills and other general matter of expenditure are dealt by the Chief Accountant and he has too much work. A list of the duties of the Senior Clerk and the Clerks working in his section is already furnished to Government in this office letter No. Comml. Accounts, dated 7-9-1949. As the Senior Clerk is responsible for day to day work in the section and for the accuracy of the statements appended to the Administration Report, the Chief Accountant has no direct connection with the work of the section which is of a technical nature, except in administrative matters. As the Chief Accountant is fully engaged with accounts relating to current transactions as detailed above, the qualification of Book-keeping has not been considered essential for his duties as Chief Accountant. Moreover, it may not also be possible to exercise a close check of the work done by this sub-section due mainly to the fact that it may be a heavy addition to his duties.

In this connection it is stated that in the general revision 1947, a scale of Rs 140-190 has been proposed to the Senior Clerk (Commercial Accountant) and a scale of Rs 170-220 to the Chief Accountant. The scale of Chief Accountant has been revised to Rs 140-190 from 1-1-1947 - vide G.O.Ms. 2162, Edn., dated 6-7-1949. In view of the practical difficulties in filling up this important post which is of a technical nature and the heavy responsibilities attached thereto, I have proposed a modest scale of Rs 120-170 to the (Senior Clerk) Commercial Accountant after careful examination and request that my proposal may please be considered as equitable and accepted by Government.

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a/n

K. S. S. S.
9.11.49.
Superintendent.

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Sub: Establishment - Govt. Press - change of designation of Senior clerk during the duties of Commercial Accountant to that of Commercial Accountant and revision of scale of pay.

Ref: From the S.G.P. No. Comml. Accts 8 8-11-49.

Memo. No. 70519 C/49-4 Edn. 25-11-49.

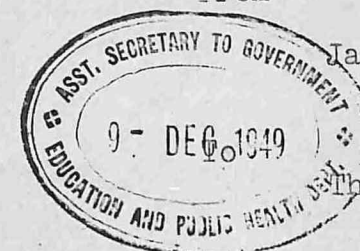
[The S.G.P. is requested to state why the two U.D. clerks in the Accounts (Commercial) section, being sufficiently senior clerks, cannot be made responsible for the accuracy of their figures without the supervision of the Senior clerk so that the Senior clerk will have to supervise the work of three lower Division clerks only] The S.G.P. is also requested to state whether the Senior clerk is in receipt of any supervisory allowance for supervising the work of five clerks.

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To: The Inspdt. Govt. Press
Madras
23.11.49
24.11.49

No. Comml. Accts.

From



Janab R. Siddique,
Superintendent,
Government Press, Madras.

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

Sir,

Sub: Establishment - Government Press - Change
of designation of Senior Clerk doing
the duties of Commercial Accountant to
that of Commercial Accountant and revision
of scale of pay.

Ref: Government Memorandum No. 70519 C2/49-4
dated 25th November 1949.

The Senior Clerk on Rs. 80-125 is not in receipt
of any supervisory allowance for supervising the work of
2 Upper Division Clerks on Rs. 80-110 and three Lower Division
Clerks on Rs. 45-90.

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8/12.

R. L. Siddique
8.12.49.
Superintendent.