M.R.O. 1—77,006—3-6-37.

(1) Number of pages 24

(2) Date of repair 11-4-47

(3) Initials of the Referencer

# MADRAS RECORD OFFICE.

## Government of Madras.

Financial DEPARTMENT.

G.O. No. 1211. Press / Mis.

184-186.

Dated 27 2- - 1873.

184-186 11/12

**Not to be folded or roughly handled**

*Proceedings of the Madras Government, Financial Department,*
*27th August* 1873.

Read the following papers :—

No. 184. From Colonel A. STEWART, R.A., Inspector-General of Ordnance and Magazines, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Fort St. George, 10th July 1873, No. 96-S :—

Stationery Department.

In returning original letter[a] from the Accountant-General, referred to me under date 16th June 1873 for explanation, I have to express my extreme regret that I have inadvertently misinformed Government as to the disposal of the statements of the Stationery Depôt therein referred to.

(a) No. 121, dated 11th June 1873.

2. Those statements have been found amongst the records of my office; although, when I reported to Government that they had been forwarded to the Accountant-General, I was not aware that they had been returned by that officer.

3. I find, however, that, after all, the statements under reference are not the "*estimates*" required by the Right Honourable the Secretary of State, which estimates appear never yet to have been either prepared or submitted by the Stationery Depôt; nor, until the present question arose, was I aware of the series of utter misapprehensions of orders as regards *Civil* Estimates having to pass through this office and through that of the Accountant-General, which misapprehensions have apparently led both my predecessor, and the various officers in charge of the Stationery Office, as well as the Accountant-General himself, to misunderstand what was required.

4. Although the Stationery Depôt is essentially a *Civil* Department, the orders[b] [c] themselves (speaking only of those of later dates) have emanated from both the *Military* and *Public* Departments of Government.

(b) No. 984, dated 6th July 1871, Public Department.
(c) No. 1854, dated 5th June 1872, Military Department.

5. The first of these orders has apparently been entirely overlooked both in the Accountant-General's Office and here; for, according to its paragraph 4, the Stationery Estimates should be submitted, through the Inspector-General of Ordnance, direct to Government, by the 15th August in each year, *and copies* of them should be sent to the *Accountant-General* for transmission by him to the Government of India.

6. The original fault of the non-submission of the estimates rests with the Superintendent of Stationery; but this office should have called upon him for them, when the time of their becoming due arrived without their having been received. This was not done, as the orders on the subject appear to have been lost sight of; but, unfortunately, the Accountant-General also did not bring to notice the non-receipt by him of the copies of the estimate, which should have been sent to him "for transmission to the Government of India with the Budget Estimates;" and hence the original error remained undiscovered until now.

7. Duplicate copies of the statements, referred to in paragraphs 1 and 2 of this letter, were sent by the Superintendent of Stationery direct to the Accountant-General on the 5th September 1872, and these were the documents correctly stated by the latter officer to have been returned to "the Inspector-General of Ordnance and Magazines so far back as 24th October 1872."

8. In reference to these statements, the Accountant-General stated as follows in his letter[d] to my address, in reply to a question from this office:—"The several statements referred to in your No. 3425, dated 22nd ultimo, were not forwarded to Government by this Department, nor can I tell you the proper channel they* should be forwarded." This has led me to the inference that Order [b] of Government had been lost sight of by the Accountant-General also; though, even should this be the case, I do not mention it with any view to exonerate this Department from the blame justly due to it.

[d] No. 6116, dated 19th November 1872.

* (*Sic.*)

9. As soon as I discovered the mistakes which had been made, and that the "Estimate" for 1873-74 had actually never been submitted *at all* by the Superintendent of Stationery, I at once directed its immediate preparation; and I have now the honour to enclose it, and to observe that, as the annual indent itself for that year was despatched on the 20th December last, I apprehend no serious inconvenience to the public service. In point of fact, the estimate itself, as now submitted, has been calculated from that indent, so far as demands for 1873-74 are concerned.

10. The estimate for 1874-75 is also now under preparation; and I will take care that it shall be duly forwarded in accordance with paragraph 4 of Order [b] of Government.

11. The second Order [c] emanated, as before observed, from the *Military* Department: but, although dealing entirely with "*Finance*" questions, it does not appear to have been communicated by Government to the Accountant-General.

12. Paragraph 17, page 5, of the Order directs that the estimates "should be submitted to the Financial Department not later than 25th August, so that they may reach England by the 1st October. The estimates from the Madras and Bombay Presidencies, *hitherto sent direct* to the Secretary of State, should be submitted in proper time *through the Government of India*." The italics are mine.

13. This appears to me as requiring the Accountant-General to forward copies of the estimates to the Supreme Government; and I have accordingly given instructions to the Superintendent of Stationery to furnish him with the requisite copies of the estimate under preparation for 1874-75.

14. Feeling much dissatisfied with the errors which have occurred, and regretting them as I do, I trust I may be excused if I now solicit the attention of Government to what I consider the abnormal positions of both the Inspector-General and the Commissary of Ordnance, Grand Arsenal, in reference to the Stationery Depôt.

15. All Civil and Military Departmental Payment and other Indents for Stationery, as well as the correspondence thereon, almost entirely pass through the Head-quarter Ordnance Office, thereby constituting the Inspector-General of Ordnance, to that extent, the administrative head of an essentially Civil Department.

16. In January 1866, the duty of auditing the store accounts of the Stationery Office, theretofore confided to the Accountant-General, was delegated to the Inspector-General of Ordnance, the former officer confining himself to the audit of its mere *cash accounts*, though paragraph 11 at page 4 of Order [c] of Government leads me to the inference that the Accountant-General is the proper authority to conduct the audit of these store accounts.

*Proceedings of the Madras Government, Financial Department,*
*27th August* 1873.

17. In that paragraph it is laid down as follows:—

"For comparison with this return (Returns of Invoices from Secretary of State), the *Civil* and Military Account Departments in India will keep a corresponding register (to be taken from the invoices and packing accounts) of the stores received from Europe in the same detail of invoices, &c., as the Home Return, and it will be the *duty of the Accountants-General* to satisfy themselves that the stores shown in these registers are brought on the *store accounts* of the proper Departments. The sub-heads of the register should correspond with those observed in the Home Accounts as follows, viz.:—

"*Civil* Department.
"Stamps (including water-marked paper).
"*Stationery*." * * * * * * *

18. I fail to see how the Accountant-General can satisfy himself on these points, so long as the store accounts are audited and recorded in this office.

19. I am convinced that the Commissary of Ordnance, with the extensive charge of the Grand Arsenal and Bullet Factory, has not at his disposal the time requisite for superintending the ever increasing work of the Stationery Depôt as its executive head; and I would, therefore, respectfully suggest that some more satisfactory arrangement than the present one is imperative, and calls for the early consideration of Government.

20. Apart from the individual circumstances of the case, I trust that this suggestion may commend itself for approval on the broad ground that, as a practical fact, no collateral duty ever receives the degree of attention and zeal that a primary duty commands, and that better results are found to attend the direct management of a charge, however small, than the multiplication of several minor charges under one responsible officer.

21. I do not wish it to be inferred, from the foregoing paragraph, that I look upon the Stationery Depôt as a charge of minor importance, although it might possibly have been so considered at the time it was transferred from the Revenue Board to the Ordnance Department, at which time its transactions were only about one-seventh of what they now are.

22. I give the items and years in juxtaposition for easy reference, and they bear conclusive evidence as to the vast increase in the work and responsibility during the thirty years embraced by them:—

| 1st May 1841. | | | | | | 1st April 1871. | | |
|---|---|---|---|---|---|---|---|---|
| RS. | A. | P. | | | | RS. | A. | P. |
| 39,407 | 5 | 10 | ... ... | Value of Stationery stock ... | | 4,02,971 | 6 | 11 |
| 56,221 | 3 | 1 | ... ... | Value of receipts ... ... ... | | 4,44,459 | 6 | 3 |
| 95,628 | 8 | 11 | ... ... | Total ... ... ... | | 8,47,430 | 13 | 2 |
| 60,935 | 8 | 11 | ... ... | Value of issues ... ... ... | | 3,24,662 | 15 | 4 |
| 34,693 | 0 | 0 | May 1842. | Balance ... | | 5,22,767 | 13 | 10 Mar. 1872. |

23. Up to the year 1840 all stationery articles were stored at the Collector's Cutcherry, Vepery, on which premises the Gun Carriage Factory now stands, and these stores were under the responsible charge of J. A Huddlestone, Esq., C.S., Assistant Collector, Madras, who received a salary of Rupees 350 per mensem for

such charge. The successive Commissaries of Ordnance have, however, only received Rupees 100 per mensem, notwithstanding the very large increase in the transactions of the Depôt, and in the consequent personal responsibility of the Superintendent as brought to notice in the last paragraph.

24. I am not able to state definitely the number of Offices and Departments which have drawn stationery supplies up to the year 1840; but I have always understood that Departments in the mofussil had formerly liberty to purchase considerable supplies without the intervention of either this, or the Stationery Office, whereas almost all stationery now used throughout the Presidency is received, stored, and supplied by the Depôt, on indents passed by me.

25. Taking a comparatively recent date, 1856-57, I find that only 207 Offices and Departments then drew these supplies from the Depôt, whereas that number has now increased *to above* 600 *Offices*, exclusive of a large number of Army and Regimental Schools and Army and Regimental Staff Officers.

26. In Calcutta, and I believe in Bombay also, the Stationery Depôt is under the charge of an uncovenanted officer, and it might perhaps be advisable to inaugurate a similar arrangement in this Presidency; but, having brought to the notice of Government what I consider the defects of our existing system, I now beg most respectfully to leave the matter in their hands.

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Referred to the Accountant-General for his remarks.

2. He will be good enough to ascertain and report, for the information of Government, what system is followed in the other Presidencies in regard to the Superintendence of the Stationery Department.

OOTACAMUND, (Signed) W. HUDLESTON,
12*th July* 1873. *Chief Secretary.*

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No. 185. From F. LUSHINGTON, Esq., Accountant-General, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Fort St. George, 15th August 1873, No. 242.

Budget Department.

In returning the accompanying letter of the Inspector-General of Ordnance and Magazines, No. 96-S, dated the 10th ultimo, referred for my remarks, I have the honour to state that the Order of Government, No. 984, dated the 6th July 1871, Public Department, was not, as that officer supposes in paragraphs 5, 6, and 8 of his letter, lost sight of by this office; but the requisition contained in that order was cancelled by the subsequent Resolution of the Government of India in the Financial Department, No. 1267, dated the 21st idem, paragraph 18, which relieved this Department of the duty of submitting, with its Civil Budget Estimate of the Presidency, copies of the departmental estimates of Europe articles of stationery and other civil stores.

2. Referring to paragraphs 12 and 13 of the Inspector-General's letter, I beg to remark that there is nothing in the Order he therein alludes to, which, in my opinion, bears him out in the conclusion at which he has arrived, that this office is the medium through which the departmental estimates above referred to should pass to the Supreme Government.



3. The Inspector-General has indeed, as mentioned in paragraph [illegible] of his letter, furnished me, under date the 1st instant, with a duplicate copy of his estimate for 1874-75 and an average statement, both which, however, have been simply recorded in this office for reasons already stated.

4. In respect to the inquiry made by Government in your docket under reply, I have the honour to state that, in Bengal, the charge of the Stationery Department is entrusted to an officer who is also Superintendent of Stamps, and receives a joint salary of Rupees 1,500 per mensem for both duties. In Bombay the Collector has charge of both the Stationery and Stamp Office in addition to his own duties, and is in the receipt of a consolidated salary of Rupees 2,500 per mensem.

5. In Bengal, the store accounts are audited by the out-door Audit Department of the Comptroller-General, the Accountant-General to the Government of Bengal, in whose books the local charges incurred on account of stationery are borne, having no check over the store account. In Bombay, on the other hand, the audit is conducted in the Book and Compilation Department of the Accountant-General by a clerk who does the work in addition to other duties entrusted to him.

6. With reference to the first part of paragraph 16 of the Inspector-General's letter, I beg to state that, when the Government of India directed the separation of cash from store accounts, the duty of auditing the Stationery Store Accounts devolved upon him under G.O., Financial Department, No. 4, of 6th January 1866.

7. In respect to the concluding portion of paragraph 16 and paragraphs 17 and 18, I have the honour to state that, on receipt from London of Invoices of Stationery Stores, they are entered in a register here and sent at once to the Superintendent of Stationery. On the 1st August 1871, the Superintendent was informed by this office that a copy of the register kept in this office would be annually sent to him for verification; but as no Returns from the Secretary of State have been received for comparison with the register kept here, no copy thereof has yet been sent to the Superintendent.

*Vide* Fincl. Resolution of the Government of India, No. 1267, dated 21st July 1871, paragraph 11.

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No. 186. ORDER THEREON, 27th August 1873, No. 1211.

Copy of the Accountant-General's letter will be furnished to the Inspector-General of Ordnance and Magazines for information and guidance. The Government desire that the Inspector-General will, in communication with the Accountant-General, ascertain exactly, and in future maintain the rules prescribed for the administration of the Stationery Department.

2. The Governor in Council requests that the Senior Member of the Board of Revenue, the Accountant-General, and the Inspector-General of Ordnance and Magazines will associate themselves as a Committee to inquire and report whether any, and, if so, what change in the Superintendence of the Stationery Department is desirable.

(True Extract.)

*Chief Secretary.*

To the Senior Member of the Board of Revenue.
,, Accountant-General.
,, Inspector-General of Ordnance and Magazines.

Exd. J. Wright.

Stationery Department.
Enclos: 3.

ORDNANCE OFFICE:
Fort Saint George,
10th July 1873.

No. 96

From,

Colonel A. Stewart. R. A.,

*Inspector General of Ordnance and Magazines.*

To

The Chief Secretary to Government.

Sir,

(a) No. 121 dated 11th June 1873.

In returning original letter (a) from the Accountant General referred to me under date 16th June 1873, for explanation, I have to express my extreme regret that I have inadvertently misled Government as to the disposal of the Statements of the Stationery Depôt therein referred to.—

2.— Those Statements have been found amongst the Records of my Office; although, when I reported to Government that they had been forwarded to the Accountant General, I was not aware that they had been returned by that Officer.—

3.— I find however that, after all, the Statements under reference are not the "Estimates" required by the Right Honorable the Secretary of State which Estimates appear never yet to have been either prepared, or submitted by the Stationery Depôt;— nor, until the present question arose, was I aware of the series of utter misapprehensions of orders as regards Civil Estimates having to pass through this Office and through that of the Accountant General, which misapprehensions have apparently led both my

predecessor

Govt. of 1873 Madras.

FINANCIAL.

To

THE SENIOR MEMBER OF THE BOARD OF REVENUE, &c., &c.

Dated August, 27th.

Read.

Encl.

G.O., 27th August 1873, No. 1211.

AUGUST.
Nos. 184—186.

*Stationery Department.*—Letter from the Accountant-General requesting the submission of the estimates of this Department forwarded to the Inspector-General of Ordnance and Magazines, and the Senior Member of the Board of Revenue, the Accountant-General, and the Inspector-General of Ordnance and Magazines directed to form themselves into a Committee to inquire and report on the subject of the Superintendence of the Stationery Department.

predecessor, and the various Officers in charge of the Stationery Office, as well as the Accountant General himself, to misunderstand what was required.-

4.- Although the Stationery Depôt is essentially a Civil Department, the orders (b&c) themselves (speaking only of those of later dates) have emanated from both the Military and Public Departments of Government.-

(b) No. 984 dated 6th July 1871, Public Department.-
(c) No. 1854 dated 5th June 1872; Military Dept.-

5.- The first of these orders has apparently been entirely overlooked, both in the Accountant General's Office and here; for according to its' purport, the Stationery Estimates should be submitted through the Inspector General of Ordnance, direct to Government, by the 15th August in each year; and Copies of them should be sent to the Accountant General, for transmission by him to the Government of India.-

6.- The original fault of the non-submission of the Estimates rests with the Superintendent of Stationery; but this Office should have called upon him for them, when the time of their becoming due arrived without their having been received.- This was not done, as the Orders on the subject appear to have been lost sight of: but unfortunately, the Accountant General also did not bring to notice the non-receipt by him of the Copies of the Estimate, which should have been sent to him "for transmission to the Government of India with "the Budget Estimates";- and hence the original error remained undiscovered until now.-

7.- Duplicate Copies of the Statements referred to in paras 1 and 2 of this letter were sent by the Superintendent of Stationery direct to the Accountant



General, on 5th September 1872; and these were the documents correctly stated by the latter Officer to have been returned to "the Inspector General of Ordnance and Magazines, so far back as 24th October 1872."-

8.- In reference to these Statements, the Accountant General stated as follows, in his letter (d) to my address, in reply to a question from this Office;- "the several State-
"-ments referred to in your No. 3425, dated 22nd Ultimo, were
"not forwarded to Government by this Department, not
"can I tell you the proper channel *they should be
"forwarded."- This has led me to the inference that order (b) of Government had been lost sight of by the Accountant General also: though, even should this be the case, I do not mention it with any view to exonerate this Department from the blame justly due to it.-

(d) No. 6116 dated 19th November 1872.-
*(sic.)

9.- As soon as I discovered the mistakes which had been made, and that the "Estimate" for 1873-4 had actually never been submitted at all by the Superintendent Stationery, I at once directed its' immediate preparation; and I have now the honor to enclose it, and to observe that as the Annual Indent itself for that year was despatched on the 20th December last, I apprehend no serious inconvenience to the Public Service.- In point of fact, the Estimate itself, as now submitted, has been calculated from that Indent, so far as demands for 73/74 are concerned.-

10.- The Estimate for 1874/75 is also now under preparation; and I will take care that it shall be duly forwarded in accordance with para 4 of order (b) of Government.-

11.- The

11.- The second order emanated, as before observed, from the Military Department: but although dealing entirely with "Finance" questions, it does not appear to have been communicated by Govern-ment to the Accountant General.-

12.- Para 17, page 5 of the Order, directs that the Estimates "should be submitted to the Financial "Department not later than 25th August, so that "they may reach England by the 1st October. The "Estimates from the Madras and Bombay Presidencies "hitherto sent direct to the Secretary of State, should "be submitted in proper time, through the Government "of India."- The italics are mine.-

13.- This appears to me as requiring the Accountant General to forward copies of the Estimates to the Supreme Government, and I have accordingly given instructions to the Superintendent Stationery to furnish him with the requisite copies of the Estimate under preparation for 1874/75.-

14.- Feeling much dis-satisfied with the errors which have occurred and regretting them as I do, I trust I may be excused if I now solicit the attention of Government to what I consider the abnormal positions of both the Inspector General and the Commissary of Ordnance, Grand Arsenal, in reference to the Stationery Depôt.-

15.- All Civil and Military Departmental Payment and other Indents for Stationery, as well as the correspondence thereon, almost entirely pass through the Head-Quarter Ordnance Office; thereby constituting the Inspector General of Ordnance, to that



that extent, the Administrative head of an essentially Civil Department.-

16.- In January 1866, the duty of auditing the Store Accounts of the Stationery Office, theretofore confided to the Accountant General, was delegated to the Inspector General of Ordnance, the former Officer confining himself to the Audit of its mere (c) Cash Accounts; though para 11, at page 4 of Order of Government, leads me to the inference that the Accountant General is the proper authority to conduct the Audit of these Store Accounts.-

17.- In that para it is laid down as follows.- "For comparison with this Return, "(Returns of Invoices from Secretary of State,)" the Civil and "Military Account Departments in India will "keep a corresponding register (to be taken from the "invoices and packing accounts) of the Stores received "from Europe, in the same detail of Invoices, &c., as "the Home returns; and it will be the duty of the "Accountants General to satisfy themselves that "the Stores shown in these registers are brought on "the Store Accounts of the proper Departments.- The "Sub-heads of the register should correspond with those "observed in the Home Accounts, as follows, viz.:-

"Civil Department."

"Stamps, (including water-marked paper)
"Stationery." x x x x x x x x x x x x x x

18.- I fail to see how the Accountant General can satisfy himself on these points, so long as the Store accounts are audited and recorded in this Office.

19.- Same

19.- I am convinced that the Commissary of Ordnance, with the extensive charge of the Grand Arsenal and Bullet Factory, has not at his disposal the time requisite for superintending the ever-increasing work of the Stationery Depôt, as its Executive Head:- and I would therefore respectfully suggest that some more satisfactory arrangement than the present one is imperative,- and calls for the early consideration of Government.-

20.- Apart from the individual circumstances of the case, I trust that this suggestion may commend itself for approval on the broad ground that, as a practical fact, no collateral duty ever received the degree of attention and zeal that a primary duty commands; and that better results are found to attend the direct management of a charge, however small, than the multiplication of several minor charges under one responsible Officer.-

21.- I do not wish it to be inferred from the foregoing para, that I look upon the Stationery Depôt as a charge of minor importance; although it might possibly have been so considered, at the time it was transferred from the Revenue Board to the Ordnance Department, at which time its transactions were only about $\frac{1}{7}$th of what they now are.-

22.- I give the items and years in juxtaposition, for easy reference; and they bear conclusive evidence as to the vast increase in work and responsibility



responsibility during the 30 years embraced by them.-

| 1st May 1841. | | 1st April 1871. |
|---|---|---|
| Rs A P. | | Rs A P. |
| 39407-5-10 | Value of Stationery Stock. | 402971-6-11 |
| 56221-3-1 | Value of Receipts. | 444459-6-3 |
| 95628-8-11 | Total. | 847430-13-2 |
| 60935-8-11 | Value of Issues. | 324662-15-4 |
| Rupees 34693-0-0 May 42 | Balance. | Rs 522767-13-10 March 71 |

23.- Up to the year 1840, all Stationery Articles were stored at the Collector's Cutcherry, Vepery, on which premises the Gun-Carriage Factory now stands:- and these Stores were under the responsible charge of J. A. Huddlestone, Esqre, C. S, Assistant Collector Madras, who received a Salary of Rupees 350 per mensem for such charge.- The successive Commissaries of Ordnance have, however, only received Rupees 100 per mensem, notwithstanding the very large increase in the transactions of the Depôt and in the consequent personal responsibility of the Superintendent, as brought to notice in the last para.-

24.- I am not able to state, definitely, the number of Offices and departments which have drawn Stationery Supplies up to the year 1840,- but I have always understood that Departments in the Mofussil had formerly liberty to purchase considerable supplies without the intervention of either this, or the Stationery Office; whereas, almost all Stationery now used throughout the Presidency is received, stored, and supplied by the Depôt, on indents passed by me.-

25.- Taking a comparatively recent date, 1859/60, I find that only 207 Offices and Departments then drew these supplies from the Depôt;- whereas that number has now increased to above 600 Offices, exclusive of a large number of Army and Regimental Schools and Army and Regimental Staff Officers.-

26.- In Calcutta, and I believe in Bombay also,

also, the Stationery Depôt is under the charge of an uncovenanted Officer; and it might, perhaps, be advisable to inaugurate a similar arrangement in this Presidency; - but having brought to the notice of Government what I consider the defects of our existing system, I now beg most respectfully to leave the matter in their hands. -

I have the honor to be,
Sir,
Your most Obedient Servant,

Alex Stewart. Colonel R. A.,
Inspector General of Ordnance & Magazines. -

Sy. S. & C.

Budget-Department

17+6

Fort Saint-George
Accountt Genlt Office
15 August 1873.

No. 242

From
F. Lushington Esquire
Accountant General

To The Chief Secretary
to Government
Fort Saint George

Sir

In returning the accompanying letter of the Inspector General of Hospitals and Magazines No. 96 dated the 10th Ultimo, referred for my remarks, I have the honor to state that the order of Government No. 984 dated the 6th July 1871, Public Department, was not, as that Officer supposes in paras 5. 6. and 8 of his letter, lost sight of by this Office, but the requisition contained in that order was cancelled by the subsequent Resolution of the Government of India, in the Financial Department No. 1267 dated the 21st idem, para 18, which relieved this Department of the duty of submitting with its Civil Budget Estimate of the Presidency, copies of the Departmental Estimates of Europe articles of

Financial Dept
No. 1249

From
The Inspector General
of Hospitals & Surgeon of
Fort St George

To
The Chief Secretary
to Government
Dated 10th August 1873
Received 12th Augt 1873.

No. 96 of 1873.

Forwards explanation &c.
regarding the non-submission
of Estimates of Stores
&c. with Estimates.

Referred

Accountant Genl's Office
Recd 14 7 1873
Answd

Reply

Referred 12 Augt 1873

Chief Secretary

2875

Stationery and other Civil Stores-

2. Referring to paras 12 and 13 of the Inspector General's letter, I beg to remark that there is nothing in the order to therein alludes to, which in my opinion bears him out in the conclusion at which he has arrived that this Office is the medium through which the departmental estimates above referred to, should pass to the Supreme Government-

3. The Inspector General has indeed as mentioned in para 13 of his letter furnished me, under date the first Instant, with a duplicate copy of his Estimate for 1874-75 and an average Statement, both of which, however, have been simply recorded in this Office for reasons already stated-

4. In respect to the enquiry made by Government in your docket under reply, I have the honor to state, that in Bengal the charge of the Stationery Department is entrusted to an Officer, who is also Superintendent of Stamps, and receives a joint Salary of Rupees 1500 per mensem for both duties- In Bombay the Collector has charge of both the Stationery and Stamp Offices in addition to his own duties and is

Pinkie 1877

either receipt of a consolidated salary of Rupees 2,500 per mensem.

5 In Bengal, the Store accounts are audited by the out door audit Department of the Comptroller General, the Accountant General to the Government of Bengal, in whose Books the local charges incurred on account of Stationery are borne, having no check over the Store Account. In Bombay, on the other hand, the audit is conducted in the Book and compilation Department of the Accountant General, by a Clerk who does the work in addition to other duties entrusted to him-

6 With reference to the 1st part of para 16 of the Inspector General's letter, I beg to state that when the Government of India directed the separation of Cash from Store Accounts the duty of auditing the Stationery Store Accounts devolved upon him under Government Order Financial Department No 4 of 6th January 1866-

7. In respect to the concluding portion of para 16, and paras 17 and 18, I have the honor to state, that on receipt-

from

from London of Invoices of Stationery Stores, they are entered in a Register here and sent at once to the Superintendent of Stationery. On the 1st August 1871 the Superintendent was informed by this Office that a Copy of the Register kept in this Office would be annually sent to him, for verification but as no Returns from the Secretary of State have been received for Comparison with the Register kept here, no Copy thereof has yet been sent to the Superintendent.

Vide Fin. Resolution of the Govt. of India No. 1267 dated 21st July 1871 para 11.

I have the honor to be
Sir
Your obedient servant
F. Huthwaite
Accountant General

Compd. Book

~~Treasury~~.

Dept. Department.

No. 121

Fort Saint George,
Accountant General's Office,
11th June 1873.

From The ACCOUNTANT GENERAL
to the GOVERNMENT of MADRAS,

To The Chief Secretary to Government
Ootacamund

Sir,

With reference to para 2 of the G.O. Fin. Dept. No. 769 dated 4th June 1873 I have the honor to state that the Estimates therein alluded to were returned to the Inspector General of Ordnance and Magazines so far back as 24th October 1872, and on a further reference being made by that Officer, he was on the 19th November informed that the returns in question were never forwarded to Government through this Department and that the channel through which they ought to be sent was unknown by me. Since then no further communication has been received from the Stationery Department.

I have the honor to be
Sir,
Your obedient Servant
F. Huthwaite
Accountant General

Compd.

Referred to the Inspector General of Ordnance & Magazines for Report & Opinion with reference to his letter of the 30 May 1873. No. 57. S.

Ootacamund 3
16 June 1873 3

Chief Secretary

A
18.6.73.

To 1 The Inspector General of Ordnance & Magazines

Remarks Department.
From The ACCTT. GENERAL
to the GOVT. of MADRAS.

To The Chief Secretary to Government
Ootacamund

Dated //
Received 1873

No. 791

Enclosures None

Has had the estimate under consideration, and returns the same for the orders of Government, as the Magazine is the property of the Military Department.

Approved

22 J. 994

L. O. Mily Dept. 8
5 June 72. Ln 1854

Mint Pw: 6 June 66.
Post: - D. - 6 July 71 Ln
904
- - - D. - 2 August 71. Ln
1168

1873

His amended Despatch
Nos 27 of 8 Aug 73
From V. 1489

The Accountant General
Madras

To The Chief Secretary
to Government
Revd Fort Saint George

15 August 1873 } No 242
Despatched 18 Rec 20.

Submitting his remarks
as to the system followed
in regard to the Superintendent
of the Stationery Department

With add

Read Nos 1219 &
1489. Acknowledged 27 Augt 1873. No 7211

Copy of the Acct. Genl's letter
dated 15th inst to the Govt. Gen.
O. & M. for in Sr. & Guidr. The first
desire that the Govt. Gen. will in
Comm: w the Acct. Gen. ascertain
exactly & in future maintain the rules
prescribed for the admin. of the
Stationery Dept. —

The Govt. request that
the Senior Member of the Bd. of Rev. the
Acct. Gen. & the Govt. Gen. O. & M. will
associate themselves as a Committee
to enquire & report whether any
alt. to - What change in the Superv.
in Charge of the Stationery Dept.
is desirable —

Senior Member of the Bd. Rev.
The Accountant General
Govt Gen. O. & M. Magazine

Dated 4/9 - 50 - 1200