M.R.O. 1—77,006—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

4

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1563 Press Mis.

132-135

Dated 15-9- 1879.

15/4

Not to be folded or roughly handled

No. 1563.

FROM

THE HON. D. F. CARMICHAEL,
Acting Chief Secretary to the Government of Fort St. George,

TO

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

SIR,

With reference to your letter, dated the 30th April last, No. 2716 (Expenditure, Stores), I am directed to transmit copies of the reports* of the Superintendent of Stationery and the Accountant-General on the report and memorandum forwarded with your letter containing suggestions for securing a better control over expenditure of stationery stores, and to state that the Governor in Council approves the remarks and suggestions of the Superintendent of Stationery with the modifications suggested by the Accountant-General.

* Dated 7th July 1874, No. 261.
" 24th " " " 207.

2. On the Government of India issuing definite instructions on the subject this Government will determine the departments and officers who should check and countersign the indents for stationery prior to their submission to the Superintendent for issue.

I have the honor to be,
Sir,
Your most obedient servant,

OOTACAMUND,
15*th September* 1874.

Acting Chief Secretary.

From Colonel A. STEWART, R.A., Inspector-General of Ordnance and Magazines, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Fort St. George, 13th July 1874, No. 77-S.

Stationery Department.

In returning papers received with your docket* I have the honor to state, for the information of Government, that I forwarded the same for report by the Superintendent of Stationery so that Government might be placed in possession of the practical experience in this Presidency regarding stationery supplies and mode of accounting and charging for the same.

* Dated 13th May 1874.

2. Lieutenant-Colonel Thomas, Superintendent of Stationery, in his report† gives full information on the points raised, and I have nothing to add thereto but would suggest that the subject be referred to the Accountant-General, Madras, with whom now rests the audit of store as well as cash transactions of the Stationery Depôt.

† No. 261, dated 7th July 1874, forwarded in original.

From Lieutenant-Colonel L. F. C. THOMAS, R.A., Superintendent of Stationery, to Colonel A. STEWART, R.A., Inspector-General of Ordnance and Magazines, dated Fort St. George, 7th July 1874, No. 261.

In returning the letter from the Government of India received for observation with your office docket, No. 33, of 18th May 1874, I have the honor, in reply, to remark as follows :—

1. That genuine vouchers will be secured for the issues from this office by the entries in the printed list being numbered consecutively, but I doubt much if it will be practicable to obtain the receiving officer's initials opposite every item without, in some instances, returning the document two and three times. This will involve additional expense for postage for the transmission of the voucher from and to this office. The experience of this office shows that there is often delay in adjustment of accounts for want of receipts, which not unfrequently have to be called for three and even four times, before the vouchers are received in order in this office.

2. Regarding the second suggestion, I have to state that all stationery articles received from England are shown in detail in the packing accounts, which are entered in a book kept in this office. The articles purchased locally are also shown in the vouchers attached to the contingent bills. The Accountant-General in his letter* states that from these vouchers are debited the actual values according to invoices and bills, and this method corresponds with the instructions recorded (*vide* Proceedings of Government, dated 4th August 1871, No. 2531); the total receipts during the month can, if required, be entered in a separate book for postings in the ledger. It is, however, necessary to remark that the entries in this office ledger exhibit the quantities *and values*, and not, as the Comptroller-General supposes, the quantities only.

* No. 2126, of 22nd September 1865.

3. Referring to paragraph 5 of above letter, the second and third sections only are kept in this office, and there are few, if any, transactions for entry in the first section at this Presidency; should such transaction ever take place the Accountant-General can at once be communicated with for early adjustment in his accounts.

4. As regards paragraph 6, the practice in this office differs from that stated by the Comptroller-General. At this Presidency the prices of the several articles are entered in the ledger according to their actual cost, apportioning to them the cost of freight and other charges payable in India and in England. The average value of the several transactions is ascertainable after ordinary labor in calculation. The invoice lists give detailed information regarding the freight charges paid in England and the sum payable in India, as also the cost of packing materials and commission charged for the consignment, and I see no difficulty whatever in ascertaining the actual cost of each article. The method stated to be adopted at Calcutta for pricing the articles, I submit, is incorrect. I see no reason why one-third freight charge paid in England should be added to the cost and not the larger portion (two-thirds) paid in India. The omission of freight charges paid in India will explain that the sum shown as the average freight charge by the Comptroller-General is below the actual cost incurred as such.

5. The addition of ten per cent. to the cost of stationery articles from England will not always cover the expenses incurred; for instance, the invoice lists received lately exhibit the following charges :—

—	Cost of Stationery articles.	Packing charges.	Commission.	Freight.	Total charges.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Steamer *Dahlia*	1,352 9 6	70 0 0	35 11 4	55 13 5	161 4 9
Do. *Agra*	8,651 2 7	405 13 11	211 19 9	251 17 10	869 11 6
W. W. Smith	5,788 8 2	378 4 6	150 19 4	184 2 0	713 5 10

6. I do not recommend the addition of five per cent. to local purchases because the actual cost of the several articles is always known and five per cent. commission is already charged to all purchases of Europe and country articles by officers privileged to obtain their supplies on payment. This percentage, I believe, is intended to cover the incidental charges for landing and cart-hire.

7. Referring to paragraph 7, the receipt and issue transactions and their values are entered in detail under their separate headings in the office ledger and the balances extended at the close of each month; if a separate heading is wanted to be called as proposed, "General Store Account," the entries in the ledger can be made as regards the values corresponding with the total of the entries in the detail heads, but I presume there will be difficulty in showing the correct total quantity of monthly transactions in one concrete figure where the transactions are shown in reams, gross, dozens, numbers, lbs., and ozs., respectively.

8. Referring to paragraph 8, I recommend that the issue transactions be shown in separate sections. This will facilitate check, and the variations in expenditure could be traced to the particular departments in which they may have occurred. I beg to suggest that the form of indent in Bengal, modified as recommended in paragraph 18 of memorandum on Comptroller-General's letter, be adopted in this Presidency, which will be the most effective method to check the growth of balances. It will also be necessary to intimate by whom the indents of District Engineers, Executive Engineers on special duty, and Superintendent of Workshops are in future to be checked and countersigned in reference to Government Proceedings.* The separate sections, in my opinion, it will be expedient to classify as follows :—

* 9th April 1862, No. 429.

1. Secretariats, Government House, and Commander-in-Chief.
2. Military (Army Headquarters, Administrative Department).
3. Military Division and Circle Offices.
4. Revenue Department and Revenue Settlement.
5. Revenue Survey.
6. Judicial Department.
7. Public Works do.
8. Police do.
9. Jail do.
10. Educational do. (Civil).
11. Army and Regimental Schools.
12. Finance Department (Civil).
13. Do. (Military).
14. Forest Conservancy.
15. Government Printing Press.
16. Miscellaneous (Military).
17. Do. (Civil).
18. Political Residencies and Commissioners.
19. Marine Department.
20. Postal do.
21. Telegraph do.
22. Topographic Department.
23. Commissariat do.
24. Ordnance do.
25. Medical do. (Administrative).
26. Hospitals (Military).
27. Do. (Civil).
28. Vaccination.
29. Sales.

9. As regards paragraph 9, the issues on payment indents are made at this Presidency after payment into the Bank for credit of Government. The indent when sanctioned is priced and returned to the indenting officer and a chellaun given for payment of the cost into the Bank of Madras; the articles are issued upon reproduction of the indent with the Bank receipt attached thereto. As regards local purchases, the Accountant-General has detailed information of the sums sanctioned in Budget Estimates, and, unless this is provided for therein, it is not likely that payment will be made on their account by the Accountant-General. The bills of the vendors are forwarded to the Accountant-General with the contingent bills of this office, and, if this officer agrees and undertakes to make payments direct to vendors, the necessary communication will be made in any form that he may suggest. The calculation and entry of values of transactions in so

many sections, and then again the total abstracts under the separate heading "General Store Account," will involve additional labor in the Account Branch, which will necessitate the entertainment of an additional Clerk at a cost of 20 or 25 Rupees per month.

10. I regret there has been unavoidably some delay in furnishing these remarks owing to a heavy press of office work in the Arsenal, Fort St. George, of which I have charge, you are aware, in addition to the Stationery Office, and, as I cannot find time to perform the duties of the two appointments in an efficient manner, I shall feel obliged by your taking the necessary steps to relieve me of the appointment of Superintendent of Stationery as early as practicable. I beg to bring to your notice that agreeably to Proceedings of the Madras Government, Financial Department, dated 6th May 1874, No. 783, it was ordered that application be made to the Government of India for the appointment of a Field Officer on a Staff salary of Rupees 300 per mensem as Superintendent of the Stationery Depôt at Madras. I have to observe that at this date two months have elapsed and I have not yet been relieved of the charge referred to in the above Order.

Referred to the Accountant-General for any remarks he may have to make.

OOTACAMUND,
17*th July* 1874.

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

From R. W. LODWICK, Esq., Accountant-General, to the Honorable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Fort St. George, 24th July 1874, No. 207.

Book Department.

With reference to your endorsement of 17th July 1874 on letter of the Inspector-General of Ordnance and Magazines, No. 77, dated 13th idem, accompanied by other papers relating to the control over expenditure of stationery stores, I have the honor to observe that the audit of the store accounts of the Madras Stationery Depôt was completed by the above officer for 1873-74 and no audit has yet been undertaken by an officer of this department, but I submit the following remarks for the consideration of Government.

2. I would suggest, with reference to paragraph 1 of the letter of the Superintendent of Stationery, that the initials of an indenting officer be placed against every item in the printed indent which he sends in. This will prevent any entries being made after the indent has been signed.

3. It seems unnecessary to have any separate book showing the values taken from the packing accounts and from the vouchers for contingencies, since any particulars required are available from these documents.

4. No special communication, as suggested in his paragraph 3 by the Superintendent, need be made to this office for supplies to other Governments, since no adjustment is required to be made on that account.

5. The procedure in paragraph 4 of the Superintendent's letter appears to be quite correct, and, as a percentage is already charged on all private purchases, no further charge should, in my opinion, be made.

6. I quite concur with the Comptroller-General that there should be a head in the ledger called "General Store Account." This, as he states, should show the value of stationery.

7. The present practice of paying vendors through the contingent bills of the Superintendent has worked well, and there seems no necessity for a change in this respect.

Exd. A. S. Rodgers.

5

1874.

FINANCIAL DEPARTMENT.

From
The Acting Chief Secretary to Govt.,
Fort St. George,

To
The Secretary to the Govt. of India,
Financial Department.

Dated 15*th September* 1874.

Recd.

No. 1563.

Enclosure.

Stationery.—Letters from the Superintendent of Stationery and the Accountant-General on the report and memorandum received from the Government of India containing suggestions for securing a better control over expenditure of stationery stores, transmitted to the Government of India with remarks.

No. 2746.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

EXPENDITURE.
Stores.

To

The Secretary to the Government of Madras

FORT WILLIAM, *the 30th April* 1874.

SIR,

From Comptroller General, No. 248, dated 25th February 1874.

I am directed to forward the accompanying copy of a report on the accounts of the Stationery Office, Calcutta, for the year 1872-73, and also of a memorandum written thereon, dated 16th March 1874, which contains suggestions calculated to secure a better control over expenditure of stationery stores.

2. I am to request that with the permission of His Excellency the Governor in Council you will be good enough to favor the Government of India with an opinion on the several suggestions in the memorandum.

I have the honor to be,

SIR,

Your most obedient Servant,

Assistant Secretary to the Government of India.

O. S. G. P.—No. 70 C. F.—30-4-74.—80.

No. 261

Stationery Office
Fort Saint George
7th July 1874

From The Superintendent of Stationery
Fort Saint George

To The Inspector General
of Ordnance and Magazines

Sir

In returning the letter from the Government of India received for observation with your office docket No. 33 of 18th May 1874 I have the honor in reply to remark as follows—

1 That genuine vouchers will be secured for the issues from this office by the entries in the printed list being numbered consecutively but I doubt much if it will be practicable to obtain the receiving officer's initials opposite every item, without in some instances returning the document two and three times, this will involve additional expense for postage for the transmission of the vouchers from and to this office. The experience of this office shows that, there is often delay in adjustment of accounts for want of receipts, which not unfrequently have to be called for 3 and even 4 times before the vouchers are received in order in this office.

2 Regarding the second suggestion, I have to state that, all Stationery articles received from England

12

Forwarded to the Inspector General of Ordnance & Magazines for any remarks or suggestions he may have to make.

D Stevenson
Actg. Chief Secretary

No. 132.
13/5/74.

Acta annexed
13th May/74.
To the Inspector General
of Ordnance & Magazines.
13/5/74.

Transmitted for remarks
Dated 15th May 1874
Received 18th May 1874
No. 1196.
22 D
E/1856
35/10 Stationery

Inspector General of Ordnance & Magazines

England are shown in detail in the Packing Accounts, which are entered in a book kept in this Office - The articles purchased locally are also shown in the vouchers attached to the Contingent Bills - The Accountant General in his letter No. 2126 of 22d September 1865 states that, from these vouchers are debited the actual values according to Invoices and bills, and this method corresponds with the instructions recorded, vide Proceedings of Government dated 4th August 1871 No. 2531; the total receipts during the month can, if required, be entered in a separate book for postings in the Ledger - It is however necessary to remark that, the entries in this office Ledger exhibit the quantities and values and not, as the Comptroller General supposes, the quantities only

3 Referring to para 5 of above letter the 2d and 3d sections only are kept in this office, and there are few if any transactions for entry in the first section at this Presidency should such transaction ever take place the Accountant General can at once be communicated with for early adjustment in his accounts.

4 As regards para 6 the practice in this office differs from that stated by the Comptroller General - At this Presidency the prices of the several articles are entered in the Ledger according to their actual cost apportioning to them the cost of Freight and other charges payable in India and in England. The average value of the several transactions is ascertainable after ordinary labor in calculation - The Invoice lists give detailed information regarding the Freight charges paid in England

England and the sum payable in India, as also the cost of packing materials and commission charged for the consignment, and I see no difficulty whatever in ascertaining the actual cost of each article - The method stated to be adopted at Calcutta for pricing the articles, I submit, is incorrect - I see no reason, why one third Freight charge paid in England should be added to the cost, and not the larger portion two thirds paid in India - The omission of Freight charges paid in India will explain that the sum shown as the average Freight charge by the Comptroller General is below the actual cost incurred as such.

5 The addition of 10 percent to the cost of Stationery articles from England will not always cover the expences incurred, for instance the Invoice lists received lately exhibit the following charges.

	Cost of Stationery articles			Packing charges			Commission			Freight			Total charges		
	£	s	d	£	s	d	£	s	d	£	s	d	£	s	d
Steamer "Dahlia"	1352	9	6	70	-	-	35	11	4	55	13	5	161	4	9
Do "Agra"	8651	2	7	405	13	11	211	19	9	251	17	10	869	11	6
"W W Smith"	5788	8	2	378	4	6	150	19	4	184	2	-	713	5	10

6 I do not recommend the addition of 5 per Cent to local purchases, because the actual cost of the several articles is always known, and 5 per Cent Commission is already charged to all purchases of Europe and Country articles by officers privileged to obtain their supplies on payment - This Per centage, I believe, is intended to cover the incidental charges for landing and Cart hire.

7 Referring to para 7 the receipt and issue transactions and their values are entered in detail

detail under their separate headings in the Office Ledger, and the balances extended at the close of each month; if a separate heading is wanted to be called as proposed "General Store Account" the entries in the Ledger can be made as regards the values corresponding with the total of the entries in the detail heads, but I presume, there will be difficulty in showing the correct total quantity of monthly transactions in one concrete figure, where the transactions are shown in Reams, Gross, Dozens, Nos., lbs and ozs respectively-

8 Referring to para 8, I recommend that the issue transactions be shown in separate sections this will facilitate check, and the variations in expenditure could be traced to the particular Departments in which they may have occurred- I beg to suggest that the form of Indent in Bengal modified as recommended in para 18 of memo on Comptroller General's letter, be adopted in this Presidency, which will be the most effective method to check the growth of balances- It will also be necessary to intimate, by whom the Indents of District Engineers, Executive Engineers on special duty and Superintendent of Workshops are in future to be checked, and countersigned in preference to Government (C) Proceedings- The separate sections in my opinion, it will be expedient, to classify as follows-

(C. 9 to 14 April 1862 Nos 427)

1 Secretariats, Government House and Commander in Chief

2 Military (Army Head Quarters Administrative Department).
3 Military Division and Circle offices
4 Revenue Department and Revenue Settlement
5 Revenue Survey
6 Judicial Department
7 Public Works do
8 Police do
9 Jail do
10 Educational Department Civil
11 Army and Regimental schools
12 Finance Department Civil
13 do do Military
14 Forest Conservancy
15 Government Printing Press
16 Miscellaneous Military
17 do Civil
18 Political Residencies and Commissioners
19 Marine Department
20 Postal do
21 Telegraph do
22 Topographic do
23 Commissariat do
24 Ordnance do
25 Medical do Administrative
26 Hospitals Military
27 do Civil
28 Vaccination
29 Sales

9 As regards para 9, the issues on payment Indents are made at this Presidency after payment into the Bank for credit of Government- The Indent when sanctioned is priced

priced and returned to the indenting officer, and a Chellaun given for payment of the cost into the Bank of Madras, the articles are issued upon reproduction of the Indent with the Bank receipt attached thereto. As regards local purchases the Accountant General has detailed information of the sums sanctioned in Budget Estimates, and unless this is provided for therein, it is not likely that payment will be made on their account by the Accountant General. The bills of the venders are forwarded to the Accountant General with the Contingent bills of this office, and if this officer agrees and undertakes to make payments direct to venders, the necessary communication will be made in any form that he may suggest; the calculation and entry of values of transactions in so many sections, and then again the total abstracts under the separate heading "General Store Account" will involve additional labor in the Account branch, which will necessitate the entertainment of an additional clerk at a cost of 20 or 25 Rupees per month.

10 I regret, there has been unavoidably some delay in furnishing these remarks owing to a heavy press of Office work in the Arsenal Fort Saint George, of which I have charge, you are aware, in addition to the Stationery Office, and as I cannot find time to perform the duties of the two appointments in an efficient manner, I shall feel obliged by your

taking

taking the necessary steps to relieve me of the appointment of Superintendent of Stationery, as early as practicable. I beg to bring to your notice, that agreeably to Proceedings of the Madras Government Financial Department dated 6th May 1874 No. 783, it was ordered that application be made to the Government of India for the appointment of a Field Officer on a Staff salary of Rupees 300 per mensem as Superintendent of the Stationery Depot at Madras. I have to observe that, at this date two months have elapsed, and I have not yet been relieved of the charge referred to in the above order.

I have the honor to be
Sir
Your most obedient Servant

(Sd.) T. Thomas Lt Col Art

Superintendent of Stationery
&c

Stationery Department.

17 2

ORDNANCE OFFICE:
Fort Saint George,
13 July 1874.

No. 1/77

From,

Colonel A. Stewart R. A.,

Inspector General of Ordnance and Magazines.

To

The Chief Secretary to Government.-

Sir,

(a) Dated 13th May 1874.

In returning papers received with your docket, (a) I have the honor to state, for the information of Government, that I forwarded the same for report by the Superintendent of Stationery; so that Government might be placed in possession of the practical experience in this Presidency, regarding Stationery supplies and mode of accounting and charging for the same.-

(b) No. 261, dated 7th July 1874- forwarded in original

2.- Lieutenant Colonel Thomas, Superintendent of Stationery, (b) in his report gives full information on the points raised, and I have nothing to add thereto, but would suggest that the subject be referred to the Accountant General, Madras, with whom now rests the audit of Store, as well as Cash transactions of the Stationery Depôt.-

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

A Stewart Colonel R. A.,
Insp: Genl: of Ord: & Magts:

Ex: Ord 1

From
The Superintendent
of Stationery
Fort Saint George

To
The Secretary Government
of Fort Saint George

Dated 1874
Received 1874
Enclosure 2.

Returned with reference to
letter from the Government
of India accompanied by a
copy of a report on the
accounts of the Stationery Office
Calcutta for the year 1873-74.
Rec'd 10 Dec 1874.

No. 1533-

Referred to the Accountant General
for any remarks he may have to make.

Octacamund
17th July 1874.

D Hamilton
Actg. Chief Secretary

To the Accountant General.

16/7/74

Accountant General's Office
Recd 20 7 1874
Ansd

Returned 6673

Forwards a report from the Superintendent of Stationery regarding the mode of procuring and charging for stationery supplies and suggests the adoption of the plan followed in the Public Works Department.

To the Chief Secretary to Government.

Ad No 1563

Paid Rs. 15/3 July 1874.

Rs. 15/3 Paid Rs. 15/3 July 1874.

From the Inspector General of Ordnance and Magazines

Book Department.

No. 207

Fort Saint George,
Accountant General's Office,
24 July 1874.

From The ACCOUNTANT GENERAL
to the GOVERNMENT of MADRAS,

To The Acting Chief Secretary
to Government

Sir,

With reference to your Endorsement of 17th July 1874 on Letter of the Inspector General of Ordnance and Magazines, No. 77 dated 13th Idem, accompanied by other papers relating to the Control over expenditure of Stationery Stores, I have the honor to observe that the audit of the Store Accounts of the Madras Stationery Depot was completed by the above Officer for 1873-74, and no Audit has yet been undertaken by an Officer of this Department, but I submit the following remarks for the consideration of Government:-

2. I would suggest with reference to para 1 of the letter of the Superintendent of Stationery, that the initials of an indenting Officer be placed against every item in the printed Indent which he sends in. This will prevent any entries being made, after the Indent has been signed.

3 It seems unnecessary to have any separate Book shewing the Values taken from the Posting Accounts and from the Vouchers

for

for Contingencies, since any particulars re=
=quired are available from these documents.

4 No Special communication as suggested in his para 3, by the Superintendent, need be made to this Office for Supplies to other Governments, since no adjustment is required to be made on that account.

5 The procedure in para 4 of the Superintendent's letter appears to be quite Correct and as a percentage is already charged on all private purchases, no further charge should, in my opinion, be made.

6 I quite concur with the Comp=troller General that there should be a head in the Ledger called "General Store Account." This, as he states, should shew the value of Stationery.

7 The present practice of pay=ing Venders through the Contingent Bills of the Superintendent, has worked well, and there seems no necessity for a change in this respect.

I have the honor to be
Sir
Your obedient Servant
W. W. Lodwick
Accountant General

Comptr 1844

dup 26/5

Financial DEPARTMENT.

No. 1563

To

The Secretary to the Government
of India,
Financial DEPARTMENT.

Sir,

With reference to your letter dated the 30th April last, N° 2746 (Expenditure Stores) I am directed to transmit copies of the reports of the Superintendent of Stationery and the Accountant General, on the report and Memorandum forwarded with your letter, containing suggestions for securing a better control over expenditure of Stationery Stores; and to state that the Governor in Council approves the remarks and suggestions of the Superintendent of Stationery with the modifications suggested by the Accountant General.

Our

x 7th July 74. N° 261.
24th " N° 207

Ans

Financial 1874 Department
From Supdt Stationery
No 1563 dated 15th Sept 1874
To Accountant General
Madras
Secretary to Government
Financial Department
Dated 24th Sept 1874
Rec'd 27th Sept 1874
No 207

Ad No. 1563

Memorandum of the Remarks
on Proposed Reduction in the
Cost of Stationery Expenditure
for Stationery Stores

2. On the Govt of India issuing definite instructions on the subject, this Govt will determine the Departments and officers who should check and countersign the indents for Stationery prior to their submission to the Superintendent for issue.

I think the W&H Dept. should check & sign all indents in the Revenue Debt dept - I.O.L.

Calcutta
15th Sept. 1874
[illegible] 1874

No 79 Such & No 207 to follow - H.

3 letters Cash'd Rs. 25

Govt. A. 28/7/74

Finl 1874 DEPARTMENT.

No. 1563

To
The Secretary to the
Government of India
Finl Department.

Dated 15 Sept 1874.

No 132-5.

Stationery. Letter from the Supt of Stationery & the Asst Comptr on the report & Memorandum receiving from the Govt of India containing suggestions for securing a better control over expenditure of Stationery Stores transmitted to the Govt of India, with remarks.

Copy R 11/9