M.R.O. 1—77,003—9-6-37.

(1) Number of pages 80

(2) Date of repair 23-10-10

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 184	Press Mis.
122-123	122-123
Dated 15-9-1875.	

16/11

Not to be folded or roughly handled

Stationery Depot.

No. 122. Read the following letter from C. J. OTWAY MAYNE, Esq., Officiating Assistant to the Accountant-General, in charge Outside Audit, to R. W. LODWICK, Esq., Accountant-General, dated Fort St. George, 4th September 1875 :—

I have the honor to submit my report on the audit of the accounts of the Government Stationery Office for the official year 1874-75. Although this audit has been conducted, as far as possible, monthly, there has been much delay in its submission on account of the removal of the stationery from the Fort to the Stamp Office in the months of May and June, during which time it was, of course, impracticable to have access to their books without great inconvenience.

2. The opening balances in the ledger were all checked with the closing balances of last year. The entries in the ledger of country stationery receipts were checked with the monthly abstracts of the Storekeeper's accounts, and the receipt of English stores were checked direct from the packing-accounts or invoices received from the Secretary of State.

3. The issues were compared with the totals of the weekly sheets, which were again checked with the original indents from the several offices, and these were all, with the exception of those quoted in margin, for which receipts have been written for, supported by receipt of acknowledgment from the office concerned.

February 1875. Indent Nos.	March 1875. Indent Nos.
21	35
55	76
71	80
75	89
151	127
161	

4. The closing balances were all calculated and are shown together with their value in Appendix A.

5. A small percentage of the calculations of the values of the English stationery were also checked, and in every instance found correct.

6. The value of the stock at the beginning of the year was Rs. 2,09,350-2-8, while on the 31st March 1875 it stood at Rupees 4,53,890-8-7, being an increase of Rupees 2,44,540-5-11. This is chiefly owing to the late arrival of articles due on previous years indent, and the transfer of stock of drawing-paper, &c., of the Public Works Stores.

7. The value of receipts from England amounted to Rupees 5,81,127-6-8, which is in excess of last year by Rupees 5,09,962-2-0; this is accounted for by the same reason as the increase of the stock balance. Country stationery shows a slight increase; there is also an increase of Rupees 50,704-0-10 in the issues in consequence of increased demands for stationery from public offices. It will be seen from the third and fourth paragraphs that no subsidiary books are kept, and that the ledger is posted direct from the weekly sheets of issues, the packing-accounts of English stationery received, and the monthly abstracts of the Storekeeper's accounts for the country stationery. This creates much confusion and makes it almost impossible to trace out a clerical error in the postings—particularly so as

Appendix B.

in most cases the heading in the weekly sheets, &c., do not agree with the ledger heads; the amounts are often not the same, being sometimes entered in gross in one place, dozens in another, and simple numbers in a third.

8. Again, the packing-accounts do often not agree with the invoices; and in cases where the packing-account is not received by the time the store arrives the ledger is posted from the invoice or sometimes the original indents themselves; this also causes mistakes which would probably be overlooked. For instance, on the 27th March 1874, fifty dozen rolls of tape were received, while in the invoice which agreed with the original indents only fifty rolls were shown; the packing-account not having been received it was entered into the ledger as fifty rolls only, and the remaining 550 rolls did not appear in the accounts at all.

9. I would therefore beg to suggest, with regard to receipts, that the abstracts of invoices now kept simply for the office reference, and for the purpose of assisting in calculating the values, should be regularly kept up in a book form with an extra column in which the folio of the ledger would be entered in after the entry is posted; that the ledger heading, as far as practicable, be made to agree with the invoices; and that the country stationery should also be entered in the same book before going into the ledger. This would then take the form of a journal as far as the receipts were concerned.

10. As regards issues, if the headings were kept more in conformity with the ledger, and the folio page entered on the weekly sheets, I think no improvement could be made.

11. This would necessarily throw more work on the office, but not much; the book proposed is already kept in a kind of way; it only requires more regularity and neatness. Also, as now, the Auditor attends the office itself; the office is relieved of the duty of making copies of the weekly sheets formerly sent to the Auditor, it seems to me therefore that this extra duty might easily be carried out.

12. In conclusion, I beg to express my thanks to the Manager and the Head Accountant for the help rendered to me by them.

APPENDIX B.

—	Value of Stores received from England.	Value of Country Articles received.	Value of Issues.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
In 1873-74	71,165 4 8	37,525 4 6	3,41,644 12 6	* The excess in the receipts is owing to the arrival, during this year, of the balance of articles due on the indent of previous years.
April 1874	... ...	6,087 13 11	32,489 2 11	
May ,, ...	1,15,783 7 4	6,790 7 3	31,484 6 2	† The excess in the receipt of country articles is owing to the demands of the Revenue and Public Works Departments.
June ,, ...	... ...	4,579 7 11	48,613 2 1	
July ,, ...	22,663 0 8	3,974 5 6	40,293 1 2	‡ The excess of issues is consequent on excess demands of the Revenue, Judicial, Revenue Survey and Public Works Departments and Postmaster-General's Office.
August ,, ...	... ...	3,178 5 1	8,678 7 5	
September ,, ...	... ...	2,223 11 8	9,065 1 1	
October ,, ...	1,90,931 8 0	2,234 3 4	1,46,542 6 6	§ Freights ... ... Rs. 29,105 A. 4 P. 0
November ,, ...	11 5 4	955 0 9	4,428 3 10	Cost in England 5,52,022 2 8
December ,, ...	... ...	1,644 4 0	18,684 7 1	Total... 5,81,127 6 8
January 1875	9,482 2 0	53 15 1	10,675 6 9	
February ,, ...	1,45,520 4 8	1,737 10 0	19,271 4 4	
March ,, ...	96,735 10 8	4,962 1 10	22,123 12 0	
Total ...	§ 5,81,127 6 8	38,421 6 4	3,92,348 13 4	
Increase from last year	* 5,09,962 2 0	† 896 1 10	‡ 50,704 0 10	
Decrease ,, ...	... ...	... ...	... ...	

Proceedings of the Madras Government, Financial Department,
15th September 1875.

No. 351.

Forwarded to Government in continuation of this office letter, No. 239, dated 14th July last. The undersigned has the honor to state that he considers the suggestions made by his Assistant should be carried out.

FORT ST. GEORGE,
6th September 1875.

(Signed) R. W. LODWICK,
Accountant-General.

To the Officiating Chief Secretary to Government, Fort St. George.

No. 123. ORDER THEREON, 15th September 1875, No. 1841.

The Accountant-General will arrange to submit this report in future together with the report of the Superintendent of Stationery, which was reviewed in G.O., dated the 25th June 1875, No. 1356.

2. The suggestions contained in the report will be adopted by the Superintendent of Stationery.

(True Extract.)

Officiating Chief Secretary.

To the Accountant-General, with Appendix A, returned.
,, Superintendent of Stationery.

Exd. J. Wright.

Govt. of Madras.

FINANCIAL.

To THE ACCOUNTANT-GENERAL, &c., &c.

Dated September, 15th.

Issued

Recd.

Encl.

G.O., 15th September 1875, No. 1841.

SEPTEMBER.
Nos. 122-123.

Stationery Depôt.—The Accountant-General requested to arrange in future to submit the audit report of this Depôt together with the Superintendent's report, and the adoption of certain suggestions contained in the report sanctioned.

7

From

C. J. Otway Mayne Esqre
Offg Asst. to the Accountant General
In charge Outside Audit

To R. W. Sodwick Esqre C. S.
Accountant General
Madras

Dated Fort Saint George 4th September 1875

Sir,

I have the honor to submit my report on the audit of the accounts of the Government Stationery Office for the Official year 1874/75. Although this audit has been conducted, as far as possible, monthly, there has been much delay in its submission on account of the removal of the Stationery from the Fort to the Stamp Office in the months of May and June; during which time it was, of course, impracticable to have access to their books without great inconvenience.

2. The opening balances in the Ledger were all checked with the closing balances of last year. The entries in the Ledger of Country Stationery receipts were checked with the monthly abstracts of the Storekeepers accounts, and the receipt of English Stores were checked direct from the packing accounts or Invoices received from the Secretary

Secretary of State.

3. The issues were compared with the totals of the weekly sheets; which were again checked with the original Indents from the several offices; and these were all, with the exception of those quoted in margin, for which receipts have been written for, supported by receipt or acknowledgment from the office concerned.

	Feby 75 Indent Nos	March 75 Indent Nos
	21	35
	55	76
	71	80
	75	99
	151	127
	161	

4. The closing balances were all calculated and are shewn together with their value in Appendix A.

5. A small percentage of the calculations of the values of the English Stationery were also checked, and in every instance found correct.

6 The value of the Stock at the beginning of the year was Rupees 209350-2-8, while on the 31st March 1875 it stood at Rupees 453890-8-7 being an increase of Rupees 244540-5-11. This is chiefly owing to the late arrival of Articles due on previous years indent, and the transfer of stock of drawing paper &c of the Public Works Stores.

7 The value of receipts from England amounted to Rupees 581127-6-8, which is in excess of last year by Rupees 509962-2-; this is accounted for by the same reason as the increase of the Stock balance. Country Stationery shews a slight increase; there is Appendix B

is also an increase of Rupees 50704-11-10 in the issues in consequence of increased demands for Stationery from public offices.

It will be seen from the 3d & 4th paras that no subsidiary books are kept and that the Ledger is posted direct from the weekly Sheets of issues, the packing accounts of English Stationery received, and the monthly abstracts of the Store-keepers accounts for the Country Stationery. This creates much confusion and makes it almost impossible to trace out a clerical error in the postings. Particularly so as in most cases the heading in the weekly sheets &c do not agree with the Ledger heads; the amounts are often not the same, being sometimes entered in gross in one place, dozens in another, and single numbers in a third.

8 Again the packing accounts do often not agree with the Invoices, and in cases where the packing account is not received by the time the Store arrives the Ledger is posted from the Invoice or sometimes the original Indents themselves; this also causes mistakes which would probably be overlooked. For instance on the 27th March 74, 50 dozen rolls of tape were received, while in the invoice which

which agreed with the original indents only 50 rolls were shewn; the packing account not having been received it was entered into the Ledger as 50 rolls only, and the remaining 550 rolls did not appear in the accounts at all.

9. I would therefore beg to suggest, with regard to receipts, that the abstracts of Invoices now kept simply for office reference, and for the purpose of assisting in calculating the values, should be regularly kept up in a book form with an extra column in which the folio of the Ledger would be entered in after the entry is posted. That the Ledger heading, as far as practicable, be made to agree with the Invoice, and that the Country Stationery should also be entered in the same book before going into the Ledger. This would then take the form of a Journal as far as the receipts were concerned.

10. As regards issues, if the headings were kept more in conformity with the Ledger, and the folio page entered on the weekly

11. sheets I think no improvement could be made.

11. This would necessarily throw more work on the Office, but not much; the book proposed is already kept in a kind of way, it only requires more regularity and neatness. Also, as now, the Auditor attends the Office itself; the Office is relieved of the duty of making copies of the weekly sheets formerly sent to the Auditor, it seems to me therefore that this extra duty might easily be carried out.

12. In conclusion I beg to express my thanks to the Manager and the Head Accountant for the help rendered to me by them.

I have the honor to be,

Sir

Your Obedient Servant

J. Duncan Magee

Off. Assist. to the Accts. Genl.

In charge Outside Audit

Accountant General's Office
Recd 6 9 1875
Ansd

Bk T.

№ 351

Forwarded to Government in continuation of this Office Letter № 239 dated 14th July last - The undersigned has the honor to state that he considers the suggestions made by his assistant should be carried out

Sept. 6th 1875

W. Rodwick
Accountant General

Appendix B.

	Value of Stores &c. received from England	Value of Country Articles received	Value of Issues	Remarks.
	Rs a p.	Rs a p.	Rs a p.	
In 1873-74	7116548	3752646	34164412 6	
1874 April	" " "	603713 11	3248921 11	(a) The excess in the receipts is owing to the arrival during this year of the balance of Articles due for the Indent of previous years.
May	1157837 4	679073	3143462	
June	" " "	457971 11	486132 1	
July	22663 " 8	397456	402931 2	
August	" " "	317851	86787 5	(b) The excess in the receipt of Country articles is owing to the demands of the Revenue and Public Works Departments.
September	" " "	272311 8	90651 1	
October	190931 8 "	272134	146542 6 6	
November	11054	95509	442831 10	
December	" " "	64414 "	136347 1	(c) The excess of Issues is in consequent on excess demands of the Revenue, Judicial, Revenue Survey and Public Works Departments and Post Master General's Office.
1875 January	94822 "	53151	106756 9	
February	1458204 8	173710 "	19271 4 4	
March	96235 10 8	49621 10	2212312 "	
Total (d)	8811276 8	3842164	39234813 4	(d) Freights 29105-4 "
Increase from last year (a)	509962 2 " (b)	89610 (c)	3070410	Cost in England 852022 2 8
Decrease "	" " "	" " "	" " "	Total 881127 6 8

Thus amended 1875 10 Jan
Asstt Accountant
Genl

Examined
Asstt Accountant
Genl
SO 1876.

Aug 9 75

Audited

No 2084

Forwarded herewith
as the audit of
the accounts of the
Stationery Office
for the official year
1874-75.

Stationery - Appl.

17 8

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Endorsement of the Accountant General, Madras, dated 6th September 1875 - No 351 -

Order thereon - Abstract issued 15 Septr. 1875. No 1841.

The Accountant General will arrange to submit this report in future together with the Report of the Superintendent of Stationery which was received in G.O.

11236

G.O. dated the
25th June 1875 - No
1356-

2 The suggestions contained in the Report will be adopted by the Superintendent of Stationery -

To
The Accountant with Appendix A. retd.
Supdt of Stationery

Note
Appendix B "
to be printed.

9-9-75

16 } Despatched
3
15
24 Envs

3-7-06

Govt. of {1875} Madras.

Genl

To

Dated 15th Sept 1875; No. 1841
Recd.

Nos. 122-123

Stationery Depot - The Accountant General requested to arrange in future to submit the audit report of this Depot together with the Superintendent's report and the adoption of certain suggestions contained in the report, sanctioned.