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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	~~563~~ 2062.	Press ~~Mis.~~
174-176.	18-10	1875.
Dated	~~15-9~~	1874.

14/15

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
15th September 1874.

Read the following papers:—

No. 132. From R. H. HOLLINGBERY, Esq., Assistant Secretary to the Government of India, Financial Department, to the Honorable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Fort William, 30th April 1874, No. 2746.

Expenditure—Stores.

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.

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

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.

From E. F. HARRISON, Esq., Comptroller-General, to the Secretary to the Government of India, Financial Department, dated 25th February 1874, No. 248-A.

I have examined the accounts of the Superintendent of Stationery for the year 1872-73 and have found them to be correct with exception of the items described in the accompanying list, which have not been passed for the reasons stated against them.

2. Apart from these particular disallowances, the accounts are open to objection on the following important points:—(1.) The vouchers in support of stationery supplied are not satisfactory, inasmuch as they are in a tabular form with the various descriptions of stationery printed on the side of the page, with a parallel column for noting the quantity of the articles required Hence it is quite easy to fill up the column with articles which may not have been supplied, the acknowledgment of the receiving officer being entered at foot of the form, and the voucher, therefore, cannot be accepted as entirely trustworthy. (2.) The accounts cannot be proved because they do not work up to any general account, the items being distributed under their appropriate heads without any one account being kept for working out the net result of the whole. For instance, the accounts show the receipts, issues, and balances of each description of stationery, both as regards quantity and value, but there is no summary of these various figures, and hence no total by which to prove the results of the detailed headings. (3.) The accounts afford no check upon the expenditure of stationery, as they do not show in a form susceptible of examination the departments supplied. A kind of classification is now observed professing to exhibit the expenditure of each Government and Administration, but in it are included promiscuously, and without any arrangement, officers of the Judicial, Police, Educational, Public Works, Military, and other departments.

3. As regards the vouchers, the Superintendent of Stationery has suggested that the entries indicating the articles supplied should be numbered in a consecutive series so as to prevent interpolations. This arrangement, in my opinion, will be sufficient, provided that the receiving officer certifies the number of entries admitted.

4. As regards the accounts, some modification of the present system seems to be necessary. The stationery received from England and by local purchase and that returned by officers are now entered in separate books, whence they are carried in detail, item by item, into the ledger. I suggest that all the stationery received be entered in the same book, which may be kept in the tabular form now used for issues, the quantities being posted in black ink, and immediately above them the money value in red ink. The receipt book should be totalled monthly, each column having two summations, *viz.*, a black-ink summation indicating quantity, and a red-ink summation indicating value, together with a grand total of the values. These monthly summations to be carried into the ledger in lieu of the present method of posting in detail the quantities only.

5. The issues are now recorded in the three sections marginally noted. I propose to discontinue the weekly section, and post the ledger from the monthly section in the same way as the receipts, giving values as well as quantities. The values are not now given in any section, but they are necessary to the completeness of the accounts, which cannot be proved without them. And they can be easily ascertained by noting in red ink at the top of each column, in the monthly section, the average rate fixed for the year for the article of stationery described in it, and thence calculating the total value of the stationery entered in that column as issued during the month. A grand total should be made of the values in each monthly section.

1. Daily section of issues on account of each Government.
2. Weekly section of total issues for ledger posting.
3. Monthly section of total issues.

6. I have said in the preceding column that an average rate should be fixed for each year according to which supplies should be charged. This is not done at present, supplies being valued with reference to their actual cost. The present system, however, is inconvenient, and the accounts would be much simplified if an average rate were fixed in the beginning of each year based upon the actual cost during the preceding twelve months. The actual cost now is calculated by taking the price of the article *plus* the freight shown in the invoice, but this method is incorrect as the invoice only shows one-third of the freight, the remainder being payable in India; moreover, there is much labor in apportioning the freight charge to each article, and it would be a better plan if in future a fixed percentage were added to the price on account of freight with an additional five per cent. for charges, a similar five per cent. being added to the price of the local purchases. According to the registers of this office the price and freight of stationery imported during the year 1870-71 to 1872-73 have been as marginally noted, giving an average freight charge of 2·36 per cent., which I propose to raise to five per cent. in order to allow for depreciation, &c; in other words, I propose to add ten per cent. to the cost of stationery received from England and five per cent. to that purchased locally.

Cost of stationery, Rupees 25,58,7 26.
Freight, Rupees 60,448.

7. The ledger may be considerably simplified, and I propose for adoption the following form; but, besides the detailed headings now used for each description of stationery, a general head should be opened, called "General Store Account," showing the total value of the stationery received, issued, and in balance in each month. The entries under this head will agree with the total of the corresponding entries in the detail heads and thereby afford a complete proof of their accuracy. The balances should be extended monthly and compared with the Store-keeper's balance statement, any difference between them being immediately investigated and settled.

(PROPOSED FORM OF LEDGER.)

Head of Account.

Months, 1873-74.	RECEIPTS.		ISSUES.		BALANCES.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Balance brought over.						
April						
May						
June						
July						
August						
September						
October						
November						
December						
January						
February						
March						
Total ...						

8. With regard to the third point mentioned above in paragraph 2, *viz.*, the influence of the accounts as a check upon expenditure of stationery, all that appears to be necessary is to register separately, instead of, as at present, in one general section, the issues to each department of each Government, as Bengal Revenue, Bengal Judicial, Bengal Police, Bengal Jails, &c., similar division being observed in regard to the Military and such like imperial departments. These separate sections would be totalled monthly for the monthly section mentioned above in paragraph 5, a progressive total being extended till the end of the year. But these totals need represent quantities only, the values being calculated when the figures of the whole year are complete. By this means the variations in expenditure could be traced to the particular departments in which they may have occurred, the figures in the various sections being tabulated at the end of each year in such form as may be considered most suitable for the purpose.

9. A few minor points require attention: (1.) The sale-proceeds of stationery sold to officers not entitled to receive it at Government expense are now credited in the same book which contains contingent money and the funds obtained for paying for local purchases. They should be registered in a separate book, and be paid daily into the General Treasury account at the Bank. (2.) The funds for local purchases are paid to the vendors by the Superintendent of Stationery. It would be more regular for the vendors to draw their money direct from the Accountant-General, who may be furnished by the Superintendent with advices countersigned by the Board, certifying to the names of the vendors, the description and quantity of stationery purchased, the rates and amounts, and the orders of Government sanctioning the purchase. (3.) The Board's authority for writes-off on account of excesses and deficiencies found in the annual stock-taking are now given in letters addressed to the Superintendent, in which no particulars are given of the quantities to be written off. I suggest that the Superintendent should furnish the Board with a statement in duplicate of the precise articles found excessive or deficient, and that the Board should retain one copy and return the other with its orders endorsed upon it. This would give the auditors a complete and sufficient voucher for the writes-off. (4.) A case came under my observation lately in which an officer who receives his supplies usually from the Stationery Office at Bombay obtained some articles from the Stationery Office in Calcutta. I have informed the Superintendent of Stationery that in any doubtful cases he should communicate with the other Presidency office in order to guard against any risk of double issues. (5.) The officers of each Government and Administration are supposed to apply for their stationery in separate months, to be fixed for them in rotation by the Superintendent of Stationery; but the rule, although most necessary, is not observed. It should be more strictly enforced in future.

10. The Superintendent of Stationery concurs in the above suggestions, which, if sanctioned, may be carried with effect from the beginning of the next official year. He is of opinion, however, that some increase to his office establishment will be necessary. On this point I will only observe that my suggestions involve a reduction of work in some stages of the accounts, which will counterbalance to a large extent the additional work imposed. Setting one against the other, I am of opinion that it may be necessary to allow the Superintendent an additional clerk.

Reduction of Work.

Weekly abstract abolished and monthly posting in ledger substituted for daily posting as regards receipts, and weekly posting as regards charges.

Increase of Work.

Calculation of values of monthly issues of stationery, classification of issues according to departments instead of according to Governments only, and annual statements of issues to each department and Government.

Statement of Items disallowed from the Accounts for 1872-73 *of the Superintendent of Stationery.*

1. Fifty vouchers showing a larger issue of stationery than is acknowledged by the receiving officers.

2. Twenty-seven vouchers purporting to represent stationery really issued, but not received by the indenting officers. It is said that the sanction of the Board of Revenue will be obtained to these items.

3. Five vouchers said to have been mislaid in the Stationery Office and not presented for examination.

4. Stores received from England on account of the Surveyor-General's and Telegraph Departments, but not brought to account on the stationery books. These stores are said to have been made over to the departments concerned, but no acknowledgment is produced.

5. Cash credits afforded on account of sale-proceeds of canvas and planks, but there is no store account of these articles by which the credits may be verified.

(Signed) E. W. KELLNER,
Assistant Comptroller-General.

FINANCIAL DEPARTMENT.

Memorandum on Letter from Comptroller-General, No. 248, *dated 25th February* 1874.

The accounts which it is properly desired to amend are those which were settled in 1864 by a Committee consisting of Messrs. Lane, Heeley, and G. W. Kellner.

2. Of the three recommendations by the Comptroller-General, the first relates to audit, *viz.*, the means of securing genuine vouchers of the issues by the Superintendent. As suggested, the actual entries in the printed form of voucher might be numbered, and each number be initialled by the receiving officer.

3. The second recommendation, that all the stationery received, whether from England or by local purchase, or from departments, be recorded in the same book, with black-ink entries of quantities, and red-ink entry of values, is unobjectionable in the main, but the details should be considered by a Committee so as to avoid any such unnecessary elaboration as is apt to attend an account in quantities and values of receipts and issues of numerous petty articles of stationery.

4. Moreover, the recommendation on this head in the Comptroller-General's fourth paragraph does not take account of the necessity of having some separate account of the stores locally purchased, both as a security that the purchases are kept within the Budget allotments, and that articles ordinarily obtainable from Europe are not purchased in this country, or, if so purchased, then that the extent of the local purchase is shown and the necessity of it justified.

5. This suggests (before passing on to the Comptroller-General's third recommendation) a remark that the report of the auditors is defective in some important particulars, *viz.* :—

1*st.*—As stated above, no attempt is made to compare the actual expenditure for local purchases under principal heads with the Budget grant for those purchases under those heads.

2*nd.*—There is no information about the total receipts, issues, and balances of stationery for the year as grouped in certain principal divisions, nor any mention of even the total receipts, issues, and balances for a number of years.

6. Without such information about totals, and grouping of results in principal divisions and classes, there can be no intelligent review of the operations of the Stationery Department, such as should be based on its audited accounts.

7. In the eighth paragraph of his letter the Comptroller-General brings forward his third recommendation, *viz.*, that the Superintendent of Stationery, who now records separately the issues to each local Government and Administration, should also, in future, record separately the issues to each department under a local Government or Administration. This is very necessary, but 1*stly*, it will entail some additional expense for establishment; 2*ndly*, it will bring to light any department in which there has been extravagance only after the mischief has been done, but it will not apply the check at the time when waste could be prevented, *viz.*, in the passing of the annual indents of the several departments.

The reform should be applied at the time of passing the indent, and it can be done in a way to reduce the accounting work of the Superintendent of Stationery and to strengthen his hands by securing the co-operation with him of heads of departments in cutting down indents.

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15th September 1874.

8. The officers who indent on the Superintendent of Stationery may be grouped as follows, *viz.* :—

1*st.*—Secretariats, Heads of Departments, Account Offices.
2*nd.*—Officers controlled by the preceding, *viz.*, Divisional, District, Station Officers in Civil, Public Works, and (to a limited extent in) Military Departments.

9. The bulk of the Superintendent's work is for the second group, the numbers of which are legion; and each officer of that number sends a separate indent to the Superintendent of Stationery, having it countersigned first by his immediate superior or by the head of his department.

10. Inasmuch, however, as the countersigning officer considers each indent by itself, he has not the same facilities for a proper scrutiny of the indents as he would have if he reviewed all the indents of one kind together.

11. It is accordingly expedient that—

(1.) Divisional or Circle Officers,
(2.) District Officers,
(3.) Subordinates at stations,

in the Revenue, Magisterial, Judicial, Registration, Vaccination, Police, Public Works, and other departments, should be required to send complete annual indents for stationery to the heads of their respective departments; that from these the head of department should frame a consolidated indent, in which the requisitions of its several subordinates will be tabulated in full detail, with a total for the province, and values will be applied to the provincial total at rates to be communicated by the Superintendent of Stationery. Any inequalities in these indents, or requisitions for expensive kinds of paper, &c., by one or more of the officers, while the bulk of the officers do without those kinds, and any other like items of apparent extravagance, would require to be explained by the head of department in passing the indents and sending the consolidated indent to the Superintendent of Stationery.

12. This officer having scrutinized and accepted the indent would then forward the supplies direct to the several indenting officers.

13. By this procedure the head of the department would have all the indents for his department brought together in a form admitting, without trouble, of a detailed review and with certain *data* to help his review, as will be presently noticed; while the Superintendent, instead of getting into controversy with hundreds of officers, would discuss objections with two or three only, and would be prevented, by the information in the consolidated indent, from raising needless objections.

14. Furthermore, the consolidated indent, when executed, would form the identical abstract or record of issues to any one department under a Government which the Comptroller-General recommends.

15. It has been ascertained that the Superintendent of Stationery can execute twenty to forty indents in a day. Accordingly, with the following procedure, *viz.*,

1*st.*—By fixing different months for the issues to the several local Governments,
2*nd.*—By fixing different dates in each period for the indents of the several big or numerously-officered departments of a local Government,
3*rd.*—By putting an end to supplementary indents with the co-operation of the heads of departments,

the Superintendent could work off each consolidated indent for one department, even of a big province, in two or three days at the outside.

As soon as the entire consolidated indent is executed its total would be carried to the abstract in which issues are posted preparatory to carrying the abstract's total into the general stores account.

The total of the consolidated indent could also be carried into a separate abstract for gathering together, under each Government, the issues to each department of that Government.

16. Should the Superintendent of Stationery and the head of the indenting department not agree about any items in the indent, the rest might be executed, while the items in dispute might be referred for the orders of the local Government, whose decision, if adverse to that of the Superintendent of Stationery, might be communicated with the correspondence to the Government of India.

17. Certain minor points would have to be attended to in working this arrangement. These can best be easily settled by a Committee.

18. In the present form of indent each officer is required to show—

1st.—Quantity received during year, including balance on 1st ———.
2nd.—Balance in hand on date of indent.
3rd.—Consumption of twelve months.
4th.—Amount now indented for.

In consolidating the indents these four heads would each require a separate abstract, and each of the abstracts would be suggestive as to means of tracing out and cutting down excessive indents. But it deserves consideration whether the first head, or quantity received, including balance on 1st ———, should not be broken up into two, *viz.*, first, opening balance, and second, quantity received. In a store account one of the most effective methods of restraining extravagance is to check the growth of balances.

19. The heads of departments might, in concert with the Superintendent of Stationery, arrange for their respective departments, the particular *data*, as to strength of officers or account of work, which may suffice for an intelligent check of indents, and for preventing unnecessary objections. For example, the requirements of two Executive Engineers may widely differ according as the one has more sub-divisions than the other; but the present form of indent does not provide for exhibiting *data* of this kind, which may be essential for explaining seeming inequalities of expenditure. If the *data* really necessary for checking indents be settled by the Superintendent of Stationery and the head of department concerned a great deal of friction will be avoided.

20. For the chief and controlling officers mentioned in paragraph 8, Section 1, of this memorandum, the existing procedure, with the modifications in accounts suggested by the Comptroller-General, will doubtless suffice.

But the accounts can hardly be considered as sufficient for a proper control over the expenditure without a proper classification of the articles of stationery in principal groups or divisions, and (having regard to the large expenditure of paper for books, gazettes, forms, &c.), any such classification must be faulty which does not take separate account of printing paper and distinguish the issues of such paper for printing from other issues.

It would be well if a Committee were asked to classify the articles of stationery in principal divisions, such as will help to check the growth of expenditure of the dearer kinds of paper, &c.; other details relating to accounts and indents might be arranged by the Committee.

16*th March* 1874.

R. H. H.

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

OOTACAMUND,
13*th May* 1874.

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

No. 33. 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).

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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 o 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.

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

OOTACAMUND,
17*th July* 1874.

No. 134. 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.

No. 135. To the Secretary to the Government of India, Financial Department, dated Ootacamund, 15th September 1874, No. 1563.

With reference to your letter, dated the 30th April last, No. 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.

* 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.

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

Exd. A. S. Rodgers.

Govt. of India, 1874. Home.

FINANCIAL.

To

THE SECRETARY TO THE
GOVERNMENT OF INDIA,
Financial Department.

Dated September, 15*th*.

Read.

G.O., 15*th September* 1874, *No.* 1563.

SEPTEMBER.
Nos. 132–135.

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. 3675.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

SIMLA, THE 30th SEPTEMBER 1875.

Read the following papers relative to a better control over expenditure of Stationery stores :—

1. Letter from the Comptroller General, No. 248A, dated 25th February 1874, submitting his report on the audit of the account of the Superintendent of Stationery, Calcutta, for 1872-73, and proposing—

   1st.—That the entries in the vouchers of articles supplied to the indenting officer should be numbered in a consecutive series, and that the receiving officer should certify the number of entries admitted by him.

   2nd.—That the stationery received from England and by local purchase, together with that returned by any officer, should be entered in one book instead of in separate books as at present; that the book should be kept in the tabular form now used for issues, the quantities being posted in black ink, and immediately above them the money value in red ink; and that the mode of entering the articles in the ledger should be altered, and a new form (as proposed by the Comptroller General) be adopted for the purpose.

   3rd.—That the expenditure of stationery should be registered separately for each Government, as Bengal Judicial, Bengal Jail, &c., instead of as at present in one general section: similar divisions being observed in regard to Military and such like imperial departments.

   4th.—That the sale proceeds of stationery sold to officers not entitled to receive it at Government expense should be registered in a separate book, and be paid daily into the General Treasury.

   5th.—That the local vendors of stationery should draw their money from the Accountant General on the advice of the Superintendent of Stationery, and countersigned by the Board.

   6th.—That the Superintendent should furnish the Board with a statement, in duplicate, of the precise articles found excessive or deficient with a view to "writes-off" in account, and that the Board should keep one copy, returning the other to the Superintendent with its orders endorsed upon it.

   7th.—That when an officer who receives his stationery from another Presidency applies for certain articles, the Superintendent should, in doubtful cases, communicate with the Stationery Office of that other Presidency before supplying the articles to the indenting officer.

   8th.—That an average rate of value of stationery supplied should be annually fixed, to which 10 per cent. on English and 5 per cent. on local purchase stores should be added.

   9th.—That the existing rules by which the Superintendent fixes separate months in rotation for officers to apply for stationery should be strictly enforced.

2. Letter to Local Governments, &c., No. 2746, dated 30th April 1874, enclosing a memorandum drawn up in the Financial Department, and asking for a report upon the points noticed in the memorandum.

Replies received from—

3. The Chief Commissioner of Ajmere, No. 404, dated 27th May 1874.
4. The Government of the North-Western Provinces, No. 1261, dated 27th May 1874.
5. The Chief Commissioner of Assam, No. 165, dated 30th May 1874.
6. The Resident at Hyderabad, No. 24, dated 30th June 1874, with enclosures.
7. The Chief Commissioner of the Central Provinces, No. 2267—86, dated 2nd July 1874.
8. The Chief Commissioner of Oudh, No. 4285, dated 3rd August 1874.
9. The Government of Bombay, No. 2739, dated 9th September 1874, and enclosures.
10. The Chief Commissioner of British Burmah, No. 947—212, dated 10th September 1874, and enclosures.
11. The Government of Madras, No. 1563, dated 15th September 1874, with enclosures.
12. The Government of the Punjab, No. 116, dated 18th January 1875.
13. The Government of Bengal, No. 2029, dated 18th June 1875, with enclosures.

RESOLUTION.—It appears that different systems of accounting are followed in the Stationery Offices of Calcutta, Bombay and Madras; and the Governor General in Council directs, with a view to secure uniformity, that the several recommendations submitted in detail by the Comptroller General be adopted for general guidance.

2. The precautions suggested by the Comptroller General with regard to vouchers for articles issued, are that the entries in the printed form of receipt for stationery, against which issues are made, should be numbered (any intervening items being passed over in the numbering), and that the receiving officers should certify the number of entries admitted by him. The Board of Revenue considers that these precautions will not prevent the conversion of a five into fifty, or any similar tampering with the signed voucher, and accordingly suggests that, for articles of which large issues occur, "change of figures might be guarded against by the quantities of articles, in which misappropriation is likely, being written down in words in the remark column by the receiving officer, and that the despatcher should be required to run his pen through all blank spaces." The Governor General in Council directs that this precaution be adopted in addition to those recommended by the Comptroller General.

3. For checking the growth of expenditure of stationery, it was proposed that each Head of Department should submit to the Superintendent of Stationery one consolidated indent for all officers subordinate to him. This has been objected to by the Government of Bombay and by the Chief Commissioner of Oudh; but other Governments have accepted the proposal. The Government of Bengal, however, considers that, by the adoption of the system, the Superintendent of Stationery may accept the consolidated indent unchallenged, and that, thus, the salutary check which he now exercises may be lost. But as the responsibility of the Superintendent of Stationery will not be relaxed or impaired by reason of an additional check of the indents for stationery by Heads of Departments, the Governor General in Council is pleased to decide that, whenever a number of indenting officers belong to one department in a Province, their indents should be submitted to the Head of their Depar who should consolidate the indents, and the statistics of past expenditur of balances, for checking the indents, in one table, consisting of separate sections for the past expenditure, the balances, and the new indents; but details of this kind might be arranged by the Head of the Department with the Superintendent of Stationery.

4. The consolidated indent should shew in red ink any correction which might be made by the Head of the Department, who would forward it, and the separate indents of the several indenting officers, to the Superintendent of Stationery.

5. This officer should retain the consolidated indent as his voucher, and should turn the separate indents to account as invoices, for the several indenting officers, of the articles despatched to them.

6. On completion of the despatch of the several indents, which will have been included in the consolidated indent, the totals shewn in this last would be posted as the account which the Comptroller General proposes should be kept of the expenditure of stationery in each principal department in a Province.

7. The indents from the Executive Officers in the Public Works Department should be consolidated by the Chief Engineer of the Province or Government to whom they are subordinate. Similarly, those for Jails, Police, Education, Registration, and other special departments should be consolidated by the Heads of the respective Departments.

8. In the case of a Deputy Commissioner who has one general office with Revenue, Judicial, and General sections, it will not be worth while to divide off the indent into several sections. One indent may be prepared for the whole office without distinguishing the sections. The Deputy Commissioner should submit his indent to the Commissioner, who in every Province has special knowledge of the general branch of the work of district officers. The Local Government should select one or other of the heads of the Judicial and Revenue Departments, whether Chief Court, or Judicial Commissioner, or Board of Revenue, or Financial Commissioner, to consolidate and pass the

district indents. The general character of the work in a district, *viz.*, whether heavy or light in the Judicial or Revenue Branch, would generally be known to whatever chief authority might be selected, and in cases when he might not be fully informed, and in which the doubtful item might be of sufficient importance to bear a reference, official or demi-official, to the Head of the other departments, the opinion of the latter may be taken.

9. With this illustration of the way of dealing with cases in which a district officer is subordinate to separate controlling departments, the Local Government will have no difficulty in arranging for the consolidation of the indents of stationery by officers in charge of districts, or of divisions of Public Works, and the like; and they will be requested to issue subsidiary orders accordingly, and to forward a copy of the order to the Superintendent of Stationery for his guidance.

ORDER.—Ordered, that a copy of this Resolution be sent to the Military Department, the Public Works Department, the other Departments of the Government of India, the several Local Governments and Administrations for the purpose stated in paragraph 9, and to the Comptroller General; also that a copy of the letter from the Comptroller General, No. 248 A, dated 25th February 1874, and of the memorandum thereon by the Financial Department, be sent with the Resolution.

R. B. CHAPMAN,
Secy. to the Govt. of India.

W. B. Chapman
Asst Secy to the Govt of India

No. 248 A, dated 25th February, 1874.

From—E. F. HARRISON, Esq., Comptroller General,

To—The Secretary to the Government of India, Financial Department.

I have examined the accounts of the Superintendent of Stationery for the year 1872-73, and have found them to be correct, with exception of the items described in the accompanying list, which have not been passed for the reasons stated against them.

2. Apart from these particular disallowances, the accounts are open to objection on the following important points: (1) The vouchers in support of stationery supplied are not satisfactory, inasmuch as they are in a tabular form with the various descriptions of stationery printed on the side of the page, with a parallel column for noting the quantity of the articles required. Hence it is quite easy to fill up the column with articles which may not have been supplied, the acknowledgement of the receiving officer being entered at foot of the form, and the voucher, therefore, cannot be accepted as entirely trustworthy. (2) The accounts cannot be proved, because they do not work up to any general account, the items being distributed under their appropriate heads, without any one account being kept for working out the net result of the whole. For instance, the accounts show the receipts, issues, and balances of each description of stationery, both as regards quantity and value, but there is no summary of these various figures, and hence no total by which to prove the results of the detailed headings. (3) The accounts afford no check upon the expenditure of stationery, as they do not show in a form susceptible of examination the Departments supplied. A kind of classification is now observed professing to exhibit the expenditure of each Government and Administration, but in it are included promiscuously and without any arrangement officers of the Judicial, Police, Educational, Public Works, Military and other Departments.

3. As regards the vouchers, the Superintendent of Stationery has suggested that the entries indicating the articles supplied should be numbered in a consecutive series, so as to prevent interpolations. This arrangement, in my opinion, will be sufficient, provided that the receiving officer certifies the number of entries admitted.

4. As regards the accounts, some modification of the present system seems to be necessary. The stationery received from England and by local purchase and that returned by officers, are now entered in separate books, whence they are carried in detail, item by item, into the ledger. I suggest that all the stationery received be entered in the same book, which may be kept in the tabular form now used for issues, the quantities being posted in black ink, and immediately above them the money value in red ink. The receipt book should be totalled monthly, each column having two summations—namely, a black ink summation indicating quantity, and a red ink summation indicating value, together with a grand total of the values. These monthly summations to be carried into the ledger in lieu of the present method of posting in detail the quantities only.

5. The issues are now recorded in the three sections marginally noted. I propose to discontinue the weekly section, and post the ledger from the monthly section in the same way as the receipts, giving values as well as quantities. The values are not now given in any section, but they are necessary to the completeness of the accounts which cannot be proved without them. And they can be easily ascertained by noting in red ink at the top of each column, in the monthly section, the average rate fixed for the year for the article of stationery described in it, and thence calculating the total value of the stationery entered in that column as issued during the month. A grand total should be made of the values in each monthly section.

I. Daily section of issues on account of each Government.
II. Weekly section of total issues for ledger posting.
III. Monthly section of total issues.

6. I have said in the preceding column that an average rate should be fixed for each year according to which supplies should be charged. This is not done at present, supplies being valued with reference to their actual cost. The present system, however, is inconvenient, and the accounts would be much simplified if an average rate were fixed in the beginning of each year based upon the actual cost during the preceding twelve months. The actual cost now is calculated by taking the price of the article plus the freight shown in the invoice, but this method is incorrect, as the invoice only shows one-third of the freight, the remainder being payable in India; moreover, there is much labor in apportioning the freight charge to each article, and it would be a better plan if in future a fixed percentage were added to the price on account of freight with an additional 5 per cent. for charges, a similar 5 per cent. being added to the price of the local purchases. According to the registers of this office, the price and freight of stationery imported during the year 1870-71 to 1872-73 have been as marginally noted, giving an average freight charge of 2·36 per cent., which I propose to raise to 5 per cent. in order to allow for depreciation, &c. In other words, I propose to add 10 per cent. to the cost of stationery received from England, and 5 per cent. to that purchased locally.

Cost of stationery—Rs. 25,58,726.
Freight—Rs. 60,448.

7. The ledger may be considerably simplified, and I propose for adoption the following form; but besides the detailed headings now used for each description of stationery, a general head should be opened called "General Store Account," showing the total value of the stationery received, issued, and in balance in each month. The entries under this head will agree with the total of the corresponding entries in the detail heads, and thereby afford a complete proof of their accuracy. The balances should be extended monthly, and compared with the Store-keeper's balance statement, any difference between them being immediately investigated and settled :—

(PROPOSED FORM OF LEDGER.)

Head of Account.

Months, 1873-74.	Receipts.		Issues.		Balances.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Balance brought over						
April						
May						
June						
July						
August						
September						
October						
November						
December						
January						
February						
March						
Total ...						

8. With regard to the 3rd point mentioned above in paragraph 2, namely, the influence of the accounts as a check upon expenditure of stationery, all that appears to be necessary is to register separately, instead of as at present in one general section, the issues to each Department of each Government, as Bengal Revenue, Bengal Judicial, Bengal Police, Bengal Jails, &c., similar division being observed in regard to the Military and such like Imperial Departments. These separate sections would be totalled monthly for the monthly section mentioned above in paragraph 5, a progressive total being extended till the end of the year. But these totals need represent quantities only, the values being calculated when the figures of the whole year are complete. By this means the variations in expenditure could be traced to the particular Departments in which they may have occurred, the figures in the various sections being tabulated at the end of each year in such form as may be considered most suitable for the purpose.

9. A few minor points require attention: (1) The sale proceeds of stationery sold to officers not entitled to receive it at Government expense are now credited in the same book which contains contingent money and the funds obtained for paying for local purchases. They should be registered in a separate book, and be paid daily into the General Treasury account at the Bank. (2) The funds for local purchases are paid to the vendors by the Superintendent of Stationery. It would be more regular for the vendors to draw their money direct from the Accountant General, who may be furnished by the Superintendent with advices countersigned by the Board, certifying to the names of the vendors, the description and quantity of stationery purchased, the rates and amounts, and the orders of Government sanctioning the purchase. (3) The Board's authority for writes off on account of excesses and deficiencies found in the annual stock-taking are now given in letters addressed to the Superintendent, in which no particulars are given of the quantities to be written off. I suggest that the Superintendent should furnish the Board with a statement in duplicate of the precise articles found excessive or deficient, and that the Board should retain one copy and return the other with its orders endorsed upon it. This would give the auditors a complete and sufficient voucher for the writes off. (4) A case came under my observation lately in which an officer who receives his supplies usually from the Stationery Office at Bombay obtained some articles from the Stationery Office in Calcutta. I have informed the Superintendent of Stationery that in any doubtful cases he should communicate with the other Presidency office in order to guard against any risk of double issues. (5) The officers of each Government and Administration are supposed to apply for their stationery in separate months to be fixed for them in rotation by the Superintendent of Stationery, but the rule, although most neessary, is not observed. It should be more strictly enforced in future.

10. The Superintendent of Stationery concurs in the above suggestions, which, if sanctioned, may be carried with effect from the beginning of the next official year. He is of opinion, however, that some increase to his office establishment will be necessary. On this point, I will only observe that my suggestions involve a reduction of work in some stages of the accounts which will counterbalance to a large extent the additional work imposed. Setting one against the other, I am of opinion that it may be necessary to allow the Superintendent an additional clerk.

Reduction of Work.

Weekly abstract abolished and monthly posting in ledger substituted for daily posting as regards receipts, and weekly posting as regards charges.

Increase of Work.

Calculation of values of monthly issues of stationery, classification of issues according to Departments instead of according to Governments only, and annual statements of issues to each Department and Government.

Statement of items disallowed from the accounts for 1872-73 *of the Superintendent af Stationery.*

1. Fifty vouchers showing a larger issue of stationery than is acknowledged by the receiving officers.

2. Twenty-seven vouchers purporting to represent stationery really issued, but not received by the indenting officers. It is said that the sanction of the Board of Revenue will be obtained to these items.

3. Five vouchers said to have been mislaid in the Stationery Office and not presented for examination.

4. Stores received from England on account of the Surveyor General's and Telegraph Departments, but not brought to account on the stationery books. These stores are said to have been made over to the Departments concerned, but no acknowledgment is produced.

5. Cash credits afforded on account of sale proceeds of canvas and planks, but there is no store account of these articles by which the credits may be verified.

E. W. KELLNER,
Assistant Comptroller General.

FINANCIAL DEPARTMENT.

MEMORANDUM on letter from Comptroller General, No. 248, *dated* 25*th February* 1874.

The accounts which it is properly desired to amend are those which were settled in 1864 by a Committee consisting of Messrs. Lane, Heeley, and G. W. Kellner.

2. Of the three recommendations by the Comptroller General, the first relates to audit, *viz.*, the means of securing genuine vouchers of the issues by the Superintendent. As suggested, the actual entries in the printed form of voucher might be numbered, and each number be initialled by the receiving officer.

3. The second recommendation, that all the stationery received, whether from England or by local purchase, or from Departments, be recorded in the same book, with black ink entries of quantities, and red ink entry of values, is unobjectionable in the main; but the details should be considered by a Committee, so as to avoid any such unnecessary elaboration as is apt to attend an account in quantities and values of receipts and issues of numerous petty articles of stationery.

4. Moreover, the recommendation on this head, in the Comptroller General's 4th para., does not take account of the necessity of having some separate account of the stores locally purchased, both as a security that the purchases are kept within the budget allotments, and that articles ordinarily obtainable from Europe are not purchased in this country, or, if so purchased, then, that the extent of the local purchase is shown and the necessity of it justified.

5. This suggests (before passing on to the Comptroller General's third recommendation) a remark that the report of the auditors is defective in some important particulars, *viz.* :—

1*st.*—As stated above, no attempt is made to compare the actual expenditure for local purchases under principal heads with the budget grant for those purchases under those heads.

2*nd*.—There is no information about the total receipts, issues, and balances of stationery for the year as grouped in certain prir cipal divisions, nor any mention of even the total receipts, issues, and balances for a number of years.

6. Without such information about totals, and grouping of results in principal divisions and classes, there can be no intelligent review of the operations of the Stationery Department, such as should be based on its audited accounts.

7. In the 8th para. of his letter, the Comptroller General brings forward his third recommendation, *viz.*, that the Superintendent of Stationery, who now records separately the issues to each Local Government and Administration, should also, in future, record separately the issues to each Department under a Local Government or Administration. This is very necessary, but 1*stly*, it will entail some additional expense for establishments; 2*ndly*, it will bring to light any Department in which there has been extravagance, only after the mischief has been done; but it will not apply the check at the time when waste could be prevented, *viz.*, in the passing of the annual indents of the several Departments.

The reform should be applied at the time of passing the indent, and it can be done in a way to reduce the accounting work of the Superintendent of Stationery, and to strengthen his hands by securing the co-operation with him of Heads of Departments in cutting down indents.

8. The officers who indent on the Superintendent of Stationery may be grouped as follows, *viz.* :—

1*st*.—Secretariats, Heads of Departments, Account Offices.

2*nd*.—Officers controlled by the preceding, *viz.*, Divisional, District, Station Officers in Civil, Public Works, and (to a limited extent in) Military Departments.

9. The bulk of the Superintendent's work is for the second group, the numbers of which are legion; and each officer of that number sends a separate indent to the Superintendent of Stationery, having it countersigned first by his immediate superior, or by the Head of his Department.

10. Inasmuch, however, as the countersigning officer considers each indent by itself, he has not the same facilities for a proper scrutiny of the indents as he would have if he reviewed all the indents of one kind together.

11. It is accordingly expedient that—

(I) Divisional or circle Officers,

(II) District Officers,

(III) Subordinates at stations,

in the Revenue, Magisterial, Judical, Registration, Vaccination, Police, Public Works and other Departments, should be required to send complete annual indents for stationery to the Heads of their respective Departments; that from these, the Head of Department should frame a consolidated indent in which the requisitions of its several subordinates will be tabulated in full detail, with a total for the province, and values will be applied to the provincial total at rates to be communicated by the Superintendent of Stationery. Any inequalities in these indents, or requisitions for expensive kinds of paper, &c., by one or more of the officers, while the bulk of the officers do without those kinds, and any other like items of apparent extravagance would require to be explained by the Head of Department in passing the indents and sending the consolidated indent to the Superintendent of Stationery.

12. This officer having scrutinised and accepted the indent, would then forward the supplies direct to the several indenting officers.

13. By this procedure the Head of the Department would have all the indents for his Department brought together in a form admitting, without trouble, of a detailed review and with certain *data* to help his review, as will be presently noticed; while the Superintendent, instead of getting into controversy with hundreds of officers, would discuss objections with two or three only, and would be prevented, by the information in the consolidated indent, from raising needless objections.

14. Furthermore, the consolidated indent, when executed, would form the identical abstract or record of issues to any one Department under a Government which the Comptroller General recommends.

15. It has been ascertained that the Superintendent of Stationery can execute 20 to 40 indents in a day. Accordingly, with the following procedure, *viz.*,—

(1*st*) By fixing different months for the issues to the several Local Governments,

(2*nd*) By fixing different dates in each period for the indents of the several big or numerously officered Departments of a Local Government,

(3*rd*) By putting an end to supplementary indents with the co-operation of the Heads of Departments,

the Superintendent could work off each consolidated indent for one Department, even of a big province, in two or three days at the outside.

As soon as the entire consolidated indent is executed, its total would be carried to the abstract in which issues are posted preparatory to carrying the abstract's total into the general stores account.

The total of the consolidated indent could also be carried into a separate abstract for gathering together, under each Government, the issues to each Department of that Government.

16. Should the Superintendent of Stationery and the Head of the indenting Department not agree about any items in the indent, the rest might be executed, while the items in dispute might be referred for the orders of the Local Government, whose decision, if adverse to that of the Superintendent of Stationery, might be communicated with the correspondence to the Government of India.

17. Certain minor points would have to be attended to in working this arrangement. These can best be easily settled by a Committee.

18. In the present form of indent each officer is required to show—

1*st*.—Quantity received during year, including balance on 1st————.

2*nd*.—Balance in hand on date of indent.

3*rd*.—Consumption of twelve months.

4*th*.—Amount now indented for.

In consolidating the indents, these four heads would each require a separate abstract, and each of the abstracts would be suggestive as to means of tracing out and cutting down excessive indents. But it deserves consideration whether the first head, or quantity received, including balance on 1st————, should not be broken up into two, *viz.*, 1st, opening balance, and 2nd, quantity received. In a store account one of the most effective methods of restraining extravagance is to check the growth of balances.

19. The Heads of Departments might, in concert with the Superintendent of Stationery, arrange for their respective Departments, the particular *data*, as to strength of officers or account of work, which may suffice for an intelligent check of indents, and for preventing unnecessary objections. For example—the requirements of two Executive Engineers may widely differ according as the one has more sub-divisions than the other; but the present form of indent does not provide for exhibiting *data* of this kind which may be essential for explaining seeming inequalities of expenditure. If the *data* really necessary for checking indents be settled by the Superintendent of Stationery and the Head of Department concerned, a great deal of friction will be avoided.

20. For the chief and controlling officers mentioned in para. 8, section 1 of this Memorandum, the existing procedure, with the modifications in accounts suggested by the Comptroller General, will doubtless suffice.

But the accounts can hardly be considered as sufficient for a proper control over the expenditure without a proper classification of the articles of stationery in principal groups or divisions, and (having regard to the large expenditure of paper for books, gazettes, forms, &c.) any such classification must be faulty which does not take separate account of printing paper and distinguish the issues of such paper for printing from other issues.

It would be well if a Committee were asked to classify the articles of stationery in principal divisions, such as will help to check the growth of expenditure of the dearer kinds of paper, &c.; other details relating to accounts and indents might be arranged by the Committee.

R. H. H.,—16-3-74.

(True Copy)

Registrar, Financial Department.

DEPARTMENT.

List showing the distribution of the Proceedings of Government, dated 18 "Oct 75 No. 2062

Revenue Department, for information and for communication to Subordinate Officers					...
Public Works Department	do.		do.	...	...
Military Department	do.		do.	...	...

JUDICIAL.

Honorable the Judges of the High Court, for information and for communication to Subordinate Officers	...	...	...	...	...
Inspector-General of Madras Police		do.		do.	
Inspector-General of Jails		do.		do.	
Magistrates of the Town Police Court	...	...	...	...	
Do. of the Egmore Police Court	...	...	...	...	
Judges of the Madras Court of Small Causes	...	...	...	...	
Advocate-General	...	...	...	...	
Government Solicitor	...	...	...	...	
Administrator-General	...	...	...	...	
Coroner of Madras	...	...	...	...	
Inspector-General of Registration	...	...	...	...	

PUBLIC.

Surgeon-General, Indian Medical Department, for information and for communication to Subordinate Officers	...	...	...	...	...
Sanitary Commissioner	...	...	...	...	...
Health Officer	...	...	...	...	...
Committee for the Examination of Assistants			...	...	...
Private Secretary to His Excellency the Governor			...	...	...
Government Astronomer	...	...	...	...	...
Superintendent, Government Central Museum			...	...	...
Chemical Examiner	...	...	...	...	...
Superintendent of Stationery		...	...	...	...
Supervisor of the Government Press		...	...	...	..
Protector of Emigrants	...	...	...	...	...
Tamil Translator to Government		...	...	...	...
Teloogoo do. to do.		...	...	...	...
Malayalim do. to do.		...	...	...	...
Canarese do. to do.		...	...	...	...
Hindustani do. to do.		...	...	...	...
~~Postmaster-General~~		...	...	...	...
~~Superintendent, Electric Telegraphs~~		...	...	...	...
Examiner of Medical Accounts		...	...	...	...

Chemical Exr Assay Dept

POLITICAL.

Resident in Travancore and Cochin	...	...	...	...	...
Government Agent at Chepauk	...	...	...	...	...
Government Agent at Tanjore	...	...	...	...	...
Political Agent at Poodoocottah	...	...	...	...	...
Collector in charge of the Special Agent's Department at Cuddalore				...	...
Officer in charge of the Stipend Pay Office at Vellore				...	...

ECCLESIASTICAL.

The Right Reverend the Bishop of Madras	...	...	...	...	
Venerable Archdeacon of Madras	...	...	...	...	...
Senior Chaplain of the Church of Scotland		...	...	...	...

MARINE	Master Attendant, Madras, for information and for communication to Subordinate Officers.	430 / 31
FINANCIAL	Accountant-General	6 / 5
	Commissioner of Paper Currency	
EDUCATIONAL.	Director of Public Instruction	7 / 5
	Commissioner for the Uncovenanted Civil Service Examinations	
		476

Stationery

134

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from Fin. Depo. the Govt. of India, dy 30th September 1875, No. 3,675.

to Order thereon, dated 18 October 1875 No. 2062.

Resolved that these papers, together with copy of the Proceedings of Govt, Fin. Department, dated 15th September 1874, Nos 132 to 135, be communicated to all Heads of Departments for information and guidance.

2. The papers and Proceedings embrace all the instructions necessary to secure an efficient control over expenditure

expenditure of station-
-ery stores. His Excel-
-lency the Governor in
Council therefore sees
no necessity for the
issue of any subsidiary
orders on the subject.

2. Copies of these Pro-
-ceedings will be sent
to the Honorable the
Judges of the High
Court in view to their
issuing such instruc-
-tions as they may
deem necessary, as
regards Judicial esta-
-blishments.

To

The

all Dists & Dept.s

Do.

Rec'd.

To

The Hon'ble Sir Walter Morgan, Kt.
Chief Justice of the High
Court of Judicature at
Madras.

Hon'ble Sir,

I am directed to
transmit copy of the
Proceedings of this Govt.
dated the 18 instant,
and to request that the
Hon'ble the Judges of the
High Court may issue
such instructions as they
may deem necessary, to
give effect to the in-
-structions of the Govt.
of India.

I have &c.

Rec'd.
16-10-75.

29-8-06 √
14/12/10

Govt. of {1875} Madras.

To Secl

Dated 18 1 } 1875, No.
Recd. Oct

Nos. 262 ~~62~~ 74—76

Stationery — Orders passed on the Resolution of the Govt of India relating to better control over expenditure of Stationery stores