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AMIL NADU ARCHIVES

OVERNMENT OF TAMIL NADU

Judl. DEPARTMENT

G.O. No. B.P. No.	583	Press. Mis.
Dated	2. 4. 1881 ~~19~~.	

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

2nd April 1881, No. 583.

Stationery.

Read the following papers :—

From A. C. TUPP, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 26th January 1881, *No.* 262 [*Current No.* 209].

Outside Audit Department.

I have the honor to forward, for the information of the Right Honorable the Governor in Council, the report of my Assistant, Mr. C. Hall, on the audit of the Accounts of the Stationery Office for the year 1879-80.

2. The discrepancy alluded to in paragraph 2 of the report would not have existed had district officers forwarded to the Superintendent of Stationery the receipts given by Treasury Officers for sums remitted on account of packing cases, &c., sold, and I would suggest that they should be instructed to do so in future.

3. The Superintendent should, without delay, carry out the arrangement specified in paragraph 6.

4. The impost of 10 per cent. mentioned in paragraph 7 having been sanctioned by the Comptroller-General, the facts stated by Mr. Hall in connection with it will be communicated to the Comptroller-General for his consideration.

ENCLOSURE No. 1.

From C. HALL, Esq., Officiating Assistant to the Accountant-General, to the Officiating Account-ant-General, dated Fort St. George, 2nd December 1880.

Outside Audit Department.

I have the honor to report that the Accounts of the Stationery Office for the year 1879-80 have been audited by me.

2. *Cash Receipts.*—The amount realized during the year and brought on the accounts of the Superintendent of Stationery is as follows :—

	RS.	A.	P	RS.	A.	P.
Value of Stationery sold	5,779	0	1			
Less Refunds	6	3	9			
				5,772	12	4
Commission realized on the above	..		..	312	10	1
Service Books sold	..		..	181	8	8
Sale proceeds of waste paper	..		..	2,464	8	7
Do. of packing cases	..		..	178	14	5
Condemned articles sold by auction	..		..	1,152	13	3
Gain realized by sale of Service Books ..	..		..	0	7	4
Fine on Contractor	..		..	16	0	0
Sundry Receipts	2	3	5			
Less Refunds	2	1	5			
				0	2	0
Total ..				10,079	12	8

Of this sum, Rs. 9,886-14-11 was credited in the accounts of the Bank of Madras as shown in the margin. The remainder, Rs. 192-13-9, represents the amount of receipts forwarded by officers in the districts to the Stationery Office for monies paid by them into the Treasuries. As the amounts credited to stationery in the Treasury Accounts aggregate Rs. 440-13-8,

	RS.	A.	P.
In 1878-79	101	0	6
,, 1879-80	9,785	14	5

it is inferred that some officers in the districts have not passed on to the Stationery Office the receipts they obtained for sums remitted by them into the Treasuries.

3. To remedy this it would be well for the Superintendent, when he supplies stationery to Public Departments, to attach to his advice a printed notice to the effect that officers should transfer to the Stationery Office receipts granted by Treasury Officers for monies remitted to them to be credited to "Stationery and Printing" on account of sale of stationery or for proceeds of packing materials, &c. It would also be desirable that the Superintendent should conduct the audit of receipts under Stationery on his being furnished monthly with a statement of credits on the books of the Accountant-General.

4. *Statement of Receipts of Stationery Stores.*—The following discrepancies were found:—

(*a*) In February 1880 credit was taken for 110 "Camel-hair brushes in tin flat" from England ex *Her Majesty*, while 100 only were received. This latter number agrees with the invoice, and the value thereof only has been brought on the books.

(*b*) In adjusting the cost of sundry items of stationery which stood under-valued in the ledger, the correct valuation has not been brought to account in the undermentioned items:—

Period.	Description.	Difference credited in the Accounts.			Correct Amount.			CREDITED					
								In Excess.			Less.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1879. April.	Printing, Foolscap, 12 lb.	50	3	4	48	2	8	2	0	8	..		
June.	Blotting paper	198	7	2	188	7	2	10	0	0	..		
Nov.	Paper, Lithograph, Double Royal, 80 lb.	930	6	3	5,857	0	2	..			4,926	9	11
1880. Feb.	Paper, Printing, Demy, common, 17 lb.	18	3	4	18	1	4	0	2	0	..		

5. In respect to the discrepancy in the third item, which is a large one, I observed that the balance at the close of October 1879 of Double Royal Lithograph paper as per ledger was reams 501, quires 4, sheets 5, valued at Rs. 16,128-6-1. In November following 480 reams were issued, the value whereof was Rs. 21,055, at Rs. 43-13-10 per ream; but Rs. 16,128-6-1 only was charged for this quantity and adjustment was made for the balance reams 21, quires 4, sheets 5, viz., Rs. 930-6-3. There has in consequence been a short credit and a short debit of Rs. 4,926-9-11.

6. It is the practice not to price the monthly statements of issues after the totals of the quantities have been ascertained. The total of each quantity of issue after being posted into the ledger is priced in this volume only. It is far preferable that the pricing should be effected at the end of the statement and quantities as well as the value posted therefrom into the ledger. As this has been recommended in the letter recorded in G.O., Financial, No. 559, of 15th March 1880, and is in accordance with instructions in paragraph 5 of the Comptroller-General's letter recorded in G.O., Financial, No. 2062, of 18th October 1875, it remains for the Superintendent to see that the arrangement is carried out.

7. Stationery supplied from England is sometimes priced in the Stationery Office at a value less than the cost to Government. From the Invoice cost, all charges for packing materials, bales, cases, freight and commission charged by Her Majesty's Stationery Office are excluded. On the net result 10 per cent. is added to cost of each description of stationery with reference to the instructions contained in paragraph 6 of letter of the Comptroller-General already alluded to. The amount is adjusted at two shillings per rupee and not at the rate of exchange fixed annually. It will be seen from the enclosed memorandum that the 10 per cent. added here does not in most of the consignments cover the charges that are excluded, and under the circumstances should apparently be raised.

8. *Statement of Issues of Stationery Stores.*—It is satisfactory to report that acknowledgments were obtained for all the indents which were complied with during the year. The result in checking the acknowledgments with the entries in the statement was as follows:—

(*c*) Supplies are acknowledged on nine indents in excess of the quantity indented for, and for which there are no entries in the Statement of Issues as per Memorandum No. 2.

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(*d*) Entries in the Statement of Issues purporting to have been made upon thirty-one indents in which the supplies are not acknowledged as per Memorandum No. 3.

(*e*) In twelve indents the supply acknowledged differs from the quality entered in the Statement of Issues as per Memorandum No. 4.

9. A supply of stationery made to the Hospital, Female Branch, Lawrence Asylum, Lovedale, has not been charged for. It was included in the indent of the Deputy Surgeon-General, Indian Medical Department, Southern Division. I beg that orders may be obtained as to whether the institution is entitled to Government Stationery free of charge.

10. I subjoin particulars of the value of the balance of Stock of the Receipts and Issues during the year as derived from the accounts as they now stand with the discrepancies above noticed :—

	RS.	A.	P.	RS.	A.	P.
Value of Stock in hand on 1st April 1879	..			2,75,921	9	11
Receipts.						
From England	4,72,145	10	0			
Articles received from England in 1878-79, for which no invoices were then received, priced this year ..	702	6	9			
Adjustment on account of variation of rates	8,565	2	4			
Local purchases	91,158	11	2			
From Gun Carriage Factory	1,828	1	3			
Paper and Forms from Government Press	3,902	11	9			
Brought to account surplus found monthly and in taking Stock ..	6,948	5	1			
Do. upon last Audit Report	200	8	10			
Returned by Public Officers	830	1	4	5,86,281	10	6
				8,62,203	4	5
Issues.						
To Sales, less refunds	5,954	5	0			
Deduct value of Stationery supplied in 1878-79 paid for in 1879-80 ..	738	10	8			
	5,215	10	4			
Add Stationery supplied in 1879-80 for which value was received in 1880-81.	107	15	6			
Supplies to Local Fund Boards for 1880-81 under adjustment	2,671	9	8			
Written off under G.O., Financial, No. 246, of 3rd February 1880, being deficiencies found in taking Stock ..	7,175	2	3			
Written off under G.O., Military, No. 4840, of 18th September 1878, being obsolete articles sent to auction	5,200	4	8			
Written off under G.O., Military, No. 1327, of 27th February 1880 ..	312	0	0			
Written off under last Audit Report ..	84	4	9			
Issued to Public Offices	4,14,139	6	4	4,34,906	5	6
Value of Stock in hand on 31st March 1880	.. .. ..			4,27,296	14	11

11. The value at close of the year must, with reference to the differences noticed in the preceding paragraphs of this report, be considered as not altogether correct, and adjustment in rectification of discrepancies will have to be made in the accounts of the current year either after an examination of part of the stock or in communication with the departments supplied.

12. In the following table a comparison is made of the value of the chief details of this year with those of the preceding year:—

—	1879-80.	1878-79.	In 1879-80	
			Excess.	Less.
Receipts.	RS.	RS.	RS.	RS.
From England in	4,72,146	2,76,277	1,95,869	..
Local purchase in	91,159	1,55,016	..	63,857
Issues.				
To Public Offices in	4,14,139	3,71,538	42,601	..
Balance at close of	4,27,297	2,75,922	1,51,375	..

13. I beg to remark that while the grant to Provincial Services on account of stationery supplied to Public Offices is Rs. 3,96,000, the cost of supplies to them aggregated Rs. 4,14,139. This last-mentioned amount includes value of supplies for 1879-80 on account of Local Fund Boards who, under G.O., Financial, No. 1732, of 6th September 1879, must hereafter purchase the stationery required for their use.

14. The several vouchers mentioned in Statement No. 1 which accompanied the last Audit Report have been produced, except Vouchers Nos. 68 and 158 which are not forthcoming as explained in paragraph 10 of the letter of the Superintendent of Stationery, recorded in G.O., Financial, No. 39, of 8th January 1880.

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No. 1.

MEMORANDUM showing the Cost of Stationery received from England and the Value thereof as brought on the Accounts of the Madras Stationery Office for 1879-80.

Name of Vessel. 1	Date of Invoice. 2	Value of Stores including Packing Charges, &c. 3	Freight paid in England. 4	Freight paid in India. 5	Total. 6	Deduct Packing Charges, &c. 7	Net. 8	Ten per cent. added for Charges by Stationery Office. 9	Total brought on the Stationery Office Accounts. 10	Gain. 11	Loss. 12
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
S.S. "Deccan"	9th May 1879.	209 2 0	3 0 11	1 10 5	213 13 4	15 13 4	198 0 0	19 16 0	217 16 0	4 2 8	..
Ship "Medusa" ..	23rd ,, ,,	7,916 7 1	179 0 11	89 10 6	10,460 9 11	895 5 11	9,565 4 0	956 10 5	10,521 14 5	61 4 6	..
	1st Aug. ,,	2,111 5 5	..	..							
	29th ,, ,,	164 6 0	..	..							
S.S. "Kaiser-i-Hind" ..	23rd May ,,	55 7 3	..	..	55 7 3	13 17 5	41 9 10	4 3 0	45 12 10	..	9 14 5
S.S. "Merkara" ..	30th ,, ,,	117 8 8	..	..	117 8 8	12 6 8	105 2 0	10 10 2	115 12 2	..	1 16 6
S.S. "Dorunda" ..	21st March ,,	..	6 1 1	3 0 7	230 15 3	27 3 9	203 11 6	20 7 2	223 18 8	..	6 16 7
	6th June ,,	212 14 10	..	..							
	1st Aug. ,,	8 18 9	..	..							
Ship "Berar"	27th June ,,	..	165 6 0	82 13 0	7,147 1 8	890 6 6	6,256 15 2	625 13 6	6,882 8 8	..	264 13 0
	29th Aug. ,,	6,899 2 8	..	..							
S.S. "Newcastle" ..	11th July ,,	5,602 17 10	157 5 0	78 12 6	5,838 15 4	719 9 10	5,119 5 6	511 18 6	5,631 4 0	..	207 11 4
S.S. "Almora"	5th Sept. ,,	2 15 9	0 2 10	0 1 5	3 0 0	0 9 9	2 10 3	0 5 0	2 15 3	..	0 4 9
Ship "Afton"	17th Oct. ,,	1,262 3 3	42 6 8	21 3 4	1,325 13 3	165 15 10	1,159 17 5	115 19 9	1,275 17 2	..	49 16 1
S.S. "Penguin" ..	21st Nov. ,,	..	80 17 9	40 8 10	1,262 17 6	265 14 5	997 3 1	99 14 4	1,096 17 5	..	166 0 1
	19th Dec. ,,	1,141 10 11	..	..							
S.S. "Dorunda" ..	28th Nov. ,,	..	43 11 6	21 15 9	731 1 10	148 16 0	582 5 10	58 4 7	640 10 5	..	90 11 5
	16th Jan. 1880.	665 14 7	..	..							
S.S. "Verona"	12th Dec. 1879.	653 10 10	42 14 8	21 7 4	717 12 10	145 13 4	571 19 6	57 3 11	629 3 5	..	88 9 5
Ship "Her Majesty" ..	12th ,, ,,	8,142 16 2	314 9 9	157 4 10	8,614 10 9	1,352 16 5	7,261 14 4	726 3 5	7,987 17 9	..	626 13 0
S.S. "Duke of Argyll"	2nd Jan. 1880.	..	49 16 2	24 18 0	819 12 7	164 17 7	654 15 0	65 9 6	720 4 6	..	99 8 1
	6th Feb. ,,	687 0 3	..	..							
	12th Mar. ,,	57 18 2	..	..							
Ship "Rohilla" ..	16th Jan. ,,	3,263 13 10	76 4 11	38 2 5	4,792 14 3	334 9 5	4,458 4 10	445 16 6	4,904 1 4	111 7 1	..
	20th Feb. ,,	1,414 13 1	..	..							
S.S. "Mirzapore" ..	23rd Jan. ,,	..	105 18 2	52 19 1	1,626 15 7	337 19 10	1,288 15 9	128 17 7	1,417 13 4	..	209 2 3
	30th ,, ,,	1,467 18 4	..	..							
S.S. "Manora"	30th ,, ,,	489 6 1	35 6 4	17 13 2	542 5 7	112 13 8	429 11 11	42 19 2	472 11 1	..	69 14 6
S.S. "Duke of Devonshire"	5th Mar. ,,	1,720 6 11	105 3 4	52 11 8	1,878 1 11	354 1 8	1,524 0 3	152 8 0	1,676 8 3	..	201 13 8
Ship "Bride"	14th ,, 1879.	1,590 5 7	19 3 7	9 11 10	1,619 1 0	53 4 5	1,565 16 7	156 11 8	1,722 8 3	103 7 3	..
Ship "Mofussilite" ..	28th ,, ,,	1,035 3 10	47 0 1	23 10 0	1,135 13 11	199 10 0	936 3 11	93 12 5	1,029 16 4	..	105 17 7
	Total ..	46,922 8 1	1,473 9 8	736 14 8	49,132 12 5	6,210 5 9	42,922 6 8	4,292 4 7	47,214 11 3	280 1 6	2,198 2 8

The figures in Column 7 comprise charges for packing, for bales, and for cases, also 2½ per cent. charged by Her Majesty's Stationery Office, plus freight paid in England and in India.

NOTE.—The Auditor's Statements Nos. 2, 3, and 4 are printed with the Superintendent's letter No. 1747.

(Signed) C. HALL,
Offg. Asst. to Accountant-General.

No. 219.

Referred to the Superintendent of Stationery for remarks.

FORT ST. GEORGE,
3rd February 1881.

(Signed) R. DAVIDSON,
Chief Secretary.

From J. G. FERRAND, Esq., Superintendent of Stationery, Madras, to the Chief Secretary to Government, dated Madras, 10th March 1881, *No.* 1747 [*Current No.* 626].

Agreeably to your reference, dated 3rd ultimo, No. 219, I beg to submit the following remarks on the Accountant-General's letter and the Audit Report of Mr. Hall on the accounts of this office for the year 1879-80.

Audit Report, paragraphs 2 and 3.
Accountant-General's letter, paragraph 2.

2. With the permission of the Government the notice suggested will be sent to Public Departments when stationery is supplied. If a monthly statement of credits in the books of the Accountant-General is furnished to this office, care will be taken to see that the required receipts are forwarded by the proper officers.

Audit Report, paragraph 4 (*a*).

3. The clerical error has been corected.

Audit Report, paragraph 4 (*b*) and paragraph 5.

4. The inaccuracies in valuation will be adjusted in the current year's accounts. Regarding the error in Double Royal Lithographic paper it may be necessary to offer the following explanation :—

	R.	Q.	S.	Value. RS.	A.	P.
The balance on 30th June 1879 was	14	4	5	623	3	5
In July 1879 were received reams	507	0	0			
value thereof fixed at invoice price with 10 per cent. in lieu of freight, &c., *i.e.*, Rs. 32-5-0 per ream, being	..			16,382	7	4
Total ..	521	4	5	17,005	10	9

From Comptroller-General to Government of India, Financial Department, 25th February 1874, No. 248-A., paragraph 6; in Madras Financial G.O., 30th November 1875, No. 2335.
Financial G.O., 27th August 1877, No. 2193, paragraph 10.

According to a rule introduced in 1879-80, under the orders noted in the margin, an average rate of Rs. 43-13-10 per ream, based upon the actual cost during the preceding twelve months, was fixed in the beginning of the year for *supplies* of this paper ;—

	R.	Q.	S.	Value. RS.	A.	P.
The balance on 30th September 1879 was as above	521	4	5	17,005	10	9
In October 1879 there was an issue of	20	0	0	877	4	8
	501	4	5	16,128	6	1

In November 1879 there was an issue of 480 reams; at Rs. 43-13-10, the value would be Rs. 21,055. As this exceeded the ledger price of the total balance of reams 501-4-5, viz., Rs. 16,128-6-1 (in consequence of the cheap price of the 507 reams received in July 1879), the clerk who compiles this volume of the ledger being puzzled, as this was the first year of the introduction of the plan of valuing issues, which has just been mentioned, valued the issue of 480 reams at Rs. 16,128-6-1, and the balance of reams 21-4-5 (at Rs. 43-13-10 per ream) at Rs. 930-6-3, for which sum what may be called a fictitious credit was necessarily taken for the purpose of adjustment under the head of "Receipts." What he should have done was to value the 480 reams at Rs. 21,055 and the balance (reams 21-4-5) at Rs. 930-6-3, and have taken such credit under receipts for the larger sum of Rs. 5,857-0-2.

Audit Report, paragraph 6.
Accountant-General's letter, paragraph 3.

5. Mr. Hall says that it is far preferable that the pricing of issues should be entered in the monthly statements and transferred thence into the ledger, instead of the pricing being made in the ledger alone, but does not explain why. I cannot see what object will be gained by the additional work, consisting of about 2,088 entries of value in a year. The monthly statements are considered now to be only statements of quantities, the entries of values in them are not required for any purpose of this office. The establishment is so inadequate for the work already required of it that accuracy cannot be secured, as evidenced even by the present report of the Auditor in paragraphs 4, 5, and 8; there is no one available to check the extensive and minute calculations made by the ledger clerks; accounts or statements of any length cannot be obtained from the Account Department without extreme delay, of which I have frequent painful experience.

Financial G.O., 8th June 1880, No. 1139.

To relieve this office the Accountant-General in April last obtained the consent of the Comptroller-General to abandoning departmental monthly sheets for issues; but, at the suggestion of the Board of Revenue and Accountant-General, Financial G.O., 5th August 1880, No. 1520, required the preparation here of new statements for the purpose of an annual review of the stores obtained direct from Europe or by local purchase, which occupied the Account Branch almost exclusively more than a month. I therefore submit my opinion that no additional work, which is not absolutely necessary, should be imposed.

Audit Report, paragraph 7.
Accountant-General's letter, paragraph 4.

6. Colonel L. F. C. Thomas, R.A., then Superintendent of Stationery, pointed out in 1874* that the addition of 10 per cent. to the cost of stationery from England would not always cover the expenses incurred. As the charges, for which a fixed percentage is the substitute, include 2½ per cent. commission charged by Her Majesty's Stationery Office, London, as well as freight and packing charges, an addition of 15 per cent. in lieu of these charges appears to be necessary. For the conversion of the prices of stationery into Indian currency hereafter, I presume that, instead of the old rate of two shillings the rupee, the rate of exchange annually fixed by the Secretary of State for India for the adjustment of financial transactions between the Imperial and Indian Governments should be adopted.

* Letter, 7th July 1874, No. 261, paragraph 5; in G.O., Financial Department, 15th September 1874, No. 1563.

Audit Report, paragraph 8.

7. I have recopied the Auditor's Memoranda, Nos. 2, 3, and 4, and entered opposite the items what, after careful examination, appears to be the best mode of disposing of them.

Audit Report, paragraph 9.

8. Stationery has been supplied to the Medical Officer of the hospital referred to for many years I understand, although I cannot ascertain on what authority beyond that the requisition has been included in the consolidated indent of the Deputy Surgeon-General of the Division. There is proof of the supply since 1875-76. The indents prior to that period have been destroyed. I have inquired of the Surgeon-General with the Madras Government whether the hospital is a Government or a private institution; he has no definite information on the subject, and at his suggestion I have made a reference to the Lawrence Asylum Committee, Ootacamund.

ENCLOSURE No. 1.

COPY OF AUDITOR'S MEMORANDUM No. 2.

MEMORANDUM showing Supplies stated to have been received in excess of those entered in the Accounts.

When charged in Issue List.	Number of Voucher.	Nature of Article.	Quantity.	Value.	Propositions of Superintendent of Stationery.
			LB.	RS. A. P.	
July 1879 ..	46	Twine, Country	$\frac{7}{32}$	0 0 11	Probably errors in the receipts. Need not be brought into the accounts.
	51	Cotton thread, country, twisted ..	$\frac{1}{32}$	0 0 4	
	..	Do. colored	$\frac{1}{32}$	0 0 5	
	97	Cotton, Europe, in balls	$\frac{1}{4}$	0 6 0	
			R. Q. S.		
	114	Printing Double Double Pott, thin ..	12 0 0	57 0 0	These issues were made, but entered against wrong officers, and appear in Memorandum No. 3, opposite vouchers bearing the same numbers, as supplies which have not been acknowledged. The errors will be corrected.
Aug. ,, ..	8	Do. do. thick, 46 lb. ..	8 0 0	63 11 4	
July ,, ..	206	Demy, hand-made	0 2 0	1 11 9	These will be entered in the accounts, and will tend to reduce the deficiency found in stock-taking.
			G. D. N.		
Sept. ,, ..	69	Hinks, Wells' steel-pen, broad ..	0 1 10	0 1 4	
			R. Q. S.		
January 1880.	14	French Foolscap, large size	0 0 10	0 0 10	
February ,,	86	Steel pencil cases	No. 104	1 2 3	An erroneous entry apparently, stock being correct.

MADRAS,
— *March* 1881.

(Signed) J. G. FERRAND,
Superintendent of Stationery.

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ENCLOSURE No. 2.

COPY OF AUDITOR'S MEMORANDUM No. 3.

MEMORANDUM showing Supplies which have not been acknowledged but debited in the Accounts.

When charged in Issue List.	Number of Voucher.	Nature of Article.	Quantity.	Value.	Propositions of Superintendent of Stationery.
			R. Q. S.	RS. A. P.	
April 1879 ..	158	Demy, machine-made	0 16 0	11 12 1	Will be brought to account. The result will be to increase the deficiency found in last stock-taking in September last in the first item and reduce the excesses in the last two items.
	..	French paper, small	0 14 8	1 5 4	
	..	Marble paper	0 2 2	0 14 2	
May ,, ..	76	Blotting paper	0 0 16	0 2 9	Will be brought to account, the result being to increase deficiencies found in stock-taking.
June ,, ..	13	Red-lead pencils	No. 12	0 3 10	
			R. Q. S.		
	27	Printing Double Double Pott, thick, 46 lb.	0 0 10	0 2 8	Will be brought to account, and will reduce the excesses found in stock-taking.
			G. D. N.		
	43	Penholders	0 1 10	0 4 9	
			R. Q. S.		
	48	Country Foolscap	0 0 12	0 1 1	Will be brought to account, and will increase the deficiencies found in stock-taking.
	69	Do. Cartridge	0 1 0	0 3 9	
	127	Cotton thread, colored	lb. $\frac{1}{8}$	0 1 9	Apparently mistakes made in the receipts prepared in this office, and will not be brought to account.
	181	Do. do.	lb. $\frac{3}{32}$	0 1 4	
July ,, ..	14	Pins	Paper $\frac{1}{4}$	0 0 7	
	113	Sealing wax, red	lb. $\frac{3}{4}$	0 3 5	
			R. Q. S.		
	114	Printing Double Double Pott, thick, 46 lb.	8 0 0	63 11 4	See opposite voucher bearing the same number in Memorandum No. 2.
	..	Glue	lb. 1	0 5 0	May be due to dryage or difference in weighing. Will not be brought to account.
	234	Ink-powder, black	Packs 27	0 10 8	Apparently omissions by oversight in the receipts prepared in this office. Will not be brought to account.
	266	Delf ink-bottle	No. 1	0 2 2	
	356	French paper, small	Quires 10	0 14 11	Will be brought to account, and reduce excess found on stock-taking.
Aug. ,, ..	8	Country Cartridge	Ream 1	4 11 0	Apparently omission by oversight in the receipt. Will not be brought to account.

MEMORANDUM showing Supplies which have not been acknowledged but debited in the Accounts—(*Continued*).

When charged in Issue List.	Number of Voucher.	Nature of Article.	Quantity.	Value.	Propositions of Superintendent of Stationery.
August 1879 ..	..	Printing Double Double Pott, thin, 28 lb.	Reams 12	RS. A. P. 57 0 0	See opposite voucher bearing the same number in Memorandum No. 2.
	..	Glue	lb. 2	0 10 0	Due probably to dryage or difference in weighing. Will not be brought to account.
	36	Blotting paper	Reams 3	15 7 9	Reference will be made to the officer supplied.
	..	Marble paper	Quires 2	0 13 7	
	53	Penholders	No. 25	0 5 4	Will be brought to account, reducing excess found in stock-taking.
	102	Demy, machine-made	Reams 3	44 1 3	Will be brought to account, increasing deficiency found in stock-taking.
September ,, ..	9	Hinks, Wells' steel-pens, fine ..	No. 10	0 0 7	
	288	Sealing wax, red	lb. $\frac{1}{4}$	0 1 2	Will be brought to account, reducing excess found in stock-taking.
	331	Cloth, waxed	Yards 64	12 14 8	Will be brought to account, increasing deficiency found in stock-taking.
	379	French Foolscap, small	Sheets 10	0 0 7	Will be brought to account, reducing excess found in stock-taking.
October ,, ..	292	Country Chellaun Foolscap	R. Q. S. 1 17 0	5 8 10	Apparently omission by oversight in the receipt. Will not be brought to account.
January 1880 ..	105	Hullah's Infant School Songs ..	No. 1	0 4 5	
February ,, ..	9	Sealing wax, red	lb. $\frac{1}{8}$	0 0 7	Will be brought to account, reducing excess found in stock-taking.
	10	Do.	lb. $\frac{1}{16}$	0 0 3	
	58	Country Demy	Quire 1	0 2 11	
	60	Sealing wax, red	lb. $1\frac{1}{2}$	0 6 9	
	82	Do.	lb. 5	1 6 6	
March ,, ..	115	Cotton thread, Europe, in balls ..	lb. $7\frac{13}{16}$	11 10 10	

MADRAS,
— *March* 1881.

(Signed) J. G. FERRAND,
Superintendent of Stationery.

ENCLOSURE No. 3.

COPY OF AUDITOR'S MEMORANDUM No. 4.

MEMORANDUM showing Supplies described differently in the Statements of Stores issued and in the acknowledgments of Receiving Officers.

Value.	When charged in Issue List.	Number of Voucher.	Under what designation entered in the Statement of Stores issued.	Quantity.	Under what designation entered in the acknowledgments of Receiving Officers.	Value.	Propositions of Superintendent of Stationery.
RS. A. P. 6 8 3	April 1879.	56	King's Arm, machine-made	R. Q. S. 2 3 0	King's Arm, hand-made ..	RS. A. P. 21 15 6	It is proposed to retain the entries in the statement of issues.
4 6 8	May ,,	154	Hinks, Wells' steel-pens, broad	G. D. N. 8 0 0	School steel-pens	5 7 11	
3 5 0	June ,,	48	Do. do. fine 2 0 0 medium 2 0 0 broad 2 0 0	6 0 0	Do. do.	4 1 11	
194 12 8	,, ,,	55	French paper, large	R. Q. S. 75 2 0	French paper, small	139 10 3	
134 6 11	,, ,,	..	Do. samll	72 6 0	Do. large	187 8 5	
15 15 0	July ,,	36	Twine, Country	lb. 60	Twine, Europe	47 8 0	
11 0 0	,, ,,	39	National Sixth Reading Book	No. 15	Constable's Sixth English Reading Book.	13 12 0	The stock-taking shows in "National Sixth Reading Book" an excess of 16, and in "Constable's" a deficiency of 16. The entry in statement of issues appears therefore to be incorrect. The necessary adjustment will be made, reducing the excess in the former to 1, and the deficiency in the latter also to 1.
0 7 6	,, ,,	111	Tape, white, broad	Rolls 2	Tape, white, narrow	0 11 0	Stock-taking shows excesses in tape, white, broad, of $69\frac{1}{4}$ rolls, and in tape, white, narrow, of $62\frac{3}{4}$ rolls. Entry in statement of issues will be retained.
0 5 6	,, ,,	..	Do. narrow	,, 2			
35 9 3	,, ,,	114	Foolscap, machine-made	R. Q. S. 9 0 0	King's Arm, machine-made ..	42 7 0	The entry in the statement of issues is erroneous as appears from the correspondence in this office. The adjustment will increase the deficiency in Foolscap, machine-made, from 19 reams, 17 quires, and 19 sheets to 28 reams, 17 quires, and 19 sheets, and convert the deficiency in King's Arm, machine-made, of 3 reams, 7 quires, and 1 sheet into an excess of 5 reams, 12 quires, and 23 sheets.
15 2 6	,, ,,	..	King's Arm, machine-made	5 0 0			
0 4 5	,, ,,	138	Country Foolscap	0 2 0	Country Cartridge	0 7 6	The entries in the statement of issues will be retained.
2 8 6	,, ,,	303	Foolscap book, leather bound	No. 2	Prescription books	1 2 10	
17 8 8	Sept. ,,	379	Imperial Cap, 70 lb.	R. Q. S 2 13 3	Printing Imperial	19 14 9	Adjusted in the accounts of January 1881.
336 9 8	Feb. 1880.	60	Foolscap, hand-made	19 14 0	Foolscap, machine-made ..	77 14 0	The entry in the statement of issues appears to be erroneous. The adjustment will convert the excess found in stock-taking in Foolscap, hand-made, of 16 reams, 7 quires, and 14 sheets to a deficiency of 3 reams, 6 quires, and 10 sheets, and reduce the deficiency in Foolscap, machine-made, from 28 reams, 17 quires, and 9 sheets to 9 reams, 3 quires, and 19 sheets.

MADRAS,
— *March* 1881.

(Signed) J. G. FERRAND,
Superintendent of Stationery.

From J. G. FERRAND, *Esq., Superintendent of Stationery, to the Chief Secretary to Government, dated Madras, 15th March* 1881, *No.* 1781 [*Current No.* 686].

In continuation of my letter of the 10th instant, No. 1747, I have the honor to forward, herewith, copy of letter, No. 2736, dated 12th March 1881, from the Principal and Secretary, Lawrence Asylum, Ootacamund, on the subject of the Hospital, Female Branch, Lawrence Asylum, Lovedale.

ENCLOSURE No. 1.

From the Rev. O. DENE, Principal and Secretary, Lawrence Asylum, Ootacamund, to the Superintendent of Stationery, Madras, dated Lovedale, 12th March 1881, No. 2736.

With reference to your No. 1744 of the 9th instant, I have the honor to state—

(1) that the Resident Medical Officer at this institution is paid by Government;
(2) that the medicines supplied are at Government expense;
(3) that all the children in the institution are those of soldiers.

I presume, therefore, that the Hospital, Female Branch, Lawrence Asylum, Lovedale, is a Government Institution.

ORDER THEREON, 2nd April 1881, No. 583.

The Accountant-General forwards with his letter above recorded the report on the audit of the accounts of the Stationery Office for 1879-80.

2. The cash receipts during the year amounted to Rs. 10,079-12-8, of which Rs. 9,886-14-11 were credited in the accounts of the Madras Bank, and Rs. 192-13-9 represent the amount of the receipts forwarded by district officers to the Stationery Office for moneys paid by them into the Treasuries. The amount credited to stationery in the Treasury accounts is, however, shown to be Rs. 440-13-8, and the difference is ascribed to neglect in some cases to transfer the receipts to the Stationery Office. In future the Superintendent will, as suggested by the Accountant-General, attach a printed notice to the advice when supplying stationery to public departments; and the Accountant-General will furnish him with a monthly statement of credits on the books of his office.

				RS.	A.	P.
3. The stock in hand on the 1st April 1879 amounted to				2,75,921	9	11
Add *Receipts*—						
From England				4,72,145	10	0
By local purchase				91,158	11	2
Miscellaneous				22,977	5	4
				8,62,203	4	5
Issues—						
To Public Departments ...	4,14,139	6	4			
Miscellaneous	20,766	15	2			
				4,34,906	5	6
Stock in hand on 31st March 1880				4,27,296	14	11

The last figure requires correction with reference to the differences noticed. The Superintendent will take the measures proposed by him for rectifying the discrepancies referred to in paragraphs 4, 5, and 8 of the audit report.

4. The Government are satisfied that it will be out of the question for the Superintendent of Stationery to attempt with his present establishment to price the issues in the monthly statements and to transfer them thence to the ledger. Even if it were possible to do so, the advantage to be gained is not apparent.

583/7

5. The Comptroller-General's reply to the reference made by the Accountant-General in regard to the insufficiency of the 10 per cent. impost to cover the actual price of commission charged by the London Stationery Office, and the cost of freight and packing charges, will be awaited. In future the cost of stationery should be converted into Indian currency at the rate of exchange yearly fixed by the Secretary of State.

6. There is no objection to the free supply of stationery to the Lawrence Asylum, Ootacamund, on indent by the Surgeon-General.

7. These papers, read with Mr. Ferrand's letter of the 16th March, No. 1786, on the stock-taking of last July, indicate the necessity of strengthening and possibly reorganising the office of the Superintendent of Stationery. A joint report should be submitted by the Superintendent and the Accountant-General or his Deputy, showing clearly what extra establishment is needed to secure accuracy in the accounts of the Stationery Office.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Superintendent of Stationery.
" Accountant-General.
" Surgeon-General with the Government of Madras.

Exd. T. O'Connor and A. F. Goodall.

Govt. of {1881} Madras.

FINANCIAL.

To

The SUPERINTENDENT of
STATIONERY,
&c., &c., &c.

Dated April, 2nd.

Issued

Recd. Encl.

G.O., 2nd April 1881, No. 583.

APRIL.

Stationery.—Report on the audit of the accounts of the Stationery Office for 1879-80, reviewed.

No. 2

583/8

Memorandum Shewing supplies stated to have been received in excess of those entered in the Accounts

When charged in Issue List	No. of Voucher	Nature of Article	Quantity	Value
July 1879	46	Twine Country ——— lbs	7/32	" " 11
— " — " —	51	Cottonthread Country twisted	1/32	" " 4
— " — " —	"	—— do Colored lbs	1/32	" " 5
— " — " —	97	do Europe in balls "	1/4	" 6 "
— " — " —	114	Printing D. D. Pott thin —	R. Q. S. 12 " "	57 " "
— " — " —	206	Demy Hand made —	" 2 "	1 11 9
August — " —	8	Printing D. D. Pott thick 46 lbs	8 " "	63 11 4
September "	69	Hinkwell's Steel pens broad —	G. D. No. " 1 10	" 1 4
January 1880	114	French Foolscap large size	R. Q. S. " " 10	" " 10
February "	86	Steel pencil Cases ———	Nos 104	1 2 3

C. Hall

Offg. Asst. to Acctt. General

See Fact. [illegible] /82

No 3

Memorandum Shewing Supplies which have not been acknowledged but debited in the Accounts.

583/9

When Charged in Issue List	No of Voucher	Nature of Article	Quantity	Value
			R. Q. S.	
April 1879	158	Demy machine made	" – 16 – "	11 12 1
" "	"	French paper Small	" – 14 – 8	1 5 4
" "	"	Marble paper	" – 2 – 2	" 14 2
May "	76	Blotting paper	" – " – 16	" 2 9
June "	13	Red lead pencils	Nos 12	" 3 10
" "	27	Printing D D Pott thick 46 lbs	Sheets 10	" 2 8
" "	43	Penholders	Dz. 1 Nos 10	" 4 9
" "	48	Country Foolscap	Sheets 12	" 1 1
" "	69	Do Cartridge	Quire 1	" 3 9
" "	127	Cotton thread Colored	lbs 1/8	" 1 9
" "	181	Do	" 3/32	" 1 4
July "	14	Pins	Papers 1/4	" " 7
" "	113	Sealing wax red	lbs 3/4	" 3 5
" "	114	Printing D. D. Pott thick 46 lbs	Reams 8	63 11 4
" "	"	Glue	lb 1	" 5 "
" "	234	Ink powder black	Packs 27	" 10 8
" "	266	Delf ink bottles	Nos 1	" 2 2
" "	356	French paper small	Quires 10	" 14 11
August "	8	Country Cartridge	Ream 1	4 11 "
" "	"	Printing D D Pott thin 28 lbs	" 12	57 " "
" "	"	Glue	lbs 2	" 10 "
" "	36	Blotting paper	Reams 3	15 7 9
" "	"	Marble paper	Quires 2	" 13 7
" "	53	Penholders	Nos. 25	" 5 4
" "	102	Demy machine made	Reams 3	44 8 3
September "	9	Hinkswells Steel pens fine	Nos 10	" " 7
" "	288	Sealing wax red	lbs 1/4	" 1 2
" "	331	Cloth waxed	Yards 64	12 14 8
" "	379	French Foolscap small	Sheets 10	" " 7
October "	292	Country Chellamma foolscap	R. 1. Q. 17	5 8 10
Jany 1880	105	Hullah's Infant School Songs	No. 1	" 4 5
Feby "	9	Sealing wax red	lbs 1/8	" " 7
" "	10	Do	" 1/16	" " 3
" "	58	Country Demy	Quire 1	" 2 11
" "	60	Sealing wax red	lbs 1 1/2	" 6 9
" "	82	Do	" 5	1 6 6
March "	115	Cotton thread Europe in balls	" 7 13/16	11 10 10

C Hall

Offg. Asst. to Acct. General

A.D.

In Incl: 209/81

No. 4

583/10

Memorandum showing supplies described differently in the Statements of Stores issued and in the acknowledgments of receiving Officers.

Value	When charged in Issue List	No. of Vr.	Under what designation entered in the Statement of Stores issued	Quantity	Under what designation entered in the Acknowledgments of receiving Officers	Value
R. a. p.	1879					
6 8 3	April	56	Kings Arm - Machine made	R. Q. S 2-3-"	Kings Arms - Hand made	21 15 6
4 6 8	May	154	Hinkswells Steel pens broad	G. D. No 8-"-"	School Steel pens	5 7 11
3 5 "	June	48	Do. {Fine 2-"-" Medium 2-"-" Broad 2-"-"}	6-"-"	Do.	4 1 11
194 12 8	"	55	French paper large	R. Q. S 75-2-"	French paper Small	139 10 3
134 6 11	"	"	Do. Small	72-6-"	Do. large	187 8 5
15 15 "	July	36	Twine Country	lbs 60	Twine Europe	47 8 "
11 " "	"	39	National Sixth Reading Book	No. 15	Constables' Sixth English Reading Book	13 12 "
" 7 6	"	111	Tape white broad	Rolls 2	Tape white narrow	" 11 "
" 5 6	"	"	Do. Narrow	2		
35 9 3	"	114	Foolscap Machine made	R. Q. S 9-"-"	Kings arms. Machine made	47 7 "
15 2 6	"	"	Kings Arm Machine made	5-"-"		
" 4 5	"	138	Country foolscap	"-2-"	Country Cartridge	" 7 6
2 8 6	"	303	Foolscap book leather bound	No. 2	Prescription book	1 2 10
17 8 8	Septr	379	Imperial Cap. 70 lbs	R. Q. S 2-13-3	Printing Imperial	19 14 9
236 9 8	1880 Feby	60	Foolscap Hand made	R. Q. S 19-11-"	Foolscap Machine made	77 14 "

C. Hall

Offg. Asst. to Acctt. General

A.D.

Stationery and

G.O. (Fin) 583/81

Don't print

In Fin: 209/81

Outside Audit Department

Fort Saint George
Accountt. General's Office
2d. December 1880.

583
11

To
W. Donald Esqre.
Offg. Accountant General,
Madras.

Sir,

I have the honor to report that the Accounts of the Stationery Office for the year 1879-80 have been audited by me.

2. Cash Receipts. The amount realized during the year and brought on the Accounts of the Superintendent of Stationery is as follows:-

Value of Stationery sold	Rs. 5779-"-1	
Less Refund	6-3-9	5772 12 4
Commission realized on the above		312 10 1
Service Books sold		181 8 8
Sale proceeds of Waste paper		2464 8 7
Do. packing cases		178 14 5
Condemned Articles sold by Auction		1152 13 3
Gain realized by sale of Service books		" 7 4
Fine on Contractor		16 " "
Sundry Receipts	Rs. 2-3-5	
Less Refunds	2-1-5	" 2 "
		10079 12 8

DISPOSED
2 APL 81
BY G.O. No.

Of this sum Rupees 9,886-14-11 was

credited in the Accounts of the Bank of Madras as shewn in the margin. The remainder Rupees 192-13-9 represents the amount of Receipts forwarded by Officers in the Districts to the Stationery Office for monies paid by them into the Treasuries. As the amounts credited to Stationery in the Treasury Accounts aggregate Rupees 440-13-8 it is inferred that some Officers in the Districts have not passed on to the Stationery Office the Receipts they obtained for sums remitted by them into the Treasuries.

In 1878-79 Rs 101-
" 1879-80 " 9785-1

3 To remedy this, it would be well for the Superintendent, when he supplies Stationery to Public Departments, to attach to his advice a printed Notice to the effect that Officers should transfer to the Stationery Office Receipts granted by Treasury

Officers

Officers for monies remitted to them to be credited to "Stationery & Printing" on account of sale of Stationery or for proceeds of packing materials &ca. It would also be desirable that the Superintendent should conduct the audit of Receipts under Stationery on his being furnished monthly with a Statement of Credits on the books of the Accountant General.-

4. Statement of Receipts of Stationery Stores. The following discrepancies were found:-

(a) In February 1880 credit was taken for 110 "Camel hair brushes in tin flat" from England ex "Her Majesty," while 100 only were received. This latter number agrees with the Invoice and the value thereof only has been brought on the books.-

In

the Stationery Office at a value of less than the cost to Government. From the Invoice cost, all charges for packing materials, bales, cases, freight and Commission charged by Her Majesty's Stationery Office are excluded. On the net result 10 per cent is added to cost of each description of Stationery with reference to the instructions contained in paragraph 6 of letter of the Comptroller General already alluded to. The amount is adjusted at 2 s. per rupee and not at the rate of exchange fixed annually. It will be seen from the enclosed Memorandum that the 10 per Cent added here does not in most of the Consignments cover the charges that are excluded, and under the circumstances it should apparently be raised.—

8. Statements of Issues of Stationery Stores.— It is satisfactory to report that acknowledgments were obtained for all the indents which were complied with during the year.— The result in checking the acknowledgments with the

entries

entries in the Statement was as follows.—

(c) Supplies are acknowledged on nine Indents in excess of the quantity indented for, and for which there are no entries in the Statement of Issues as per Memorandum No. 2

(d) Entries in the Statement of Issues purporting to have been made upon thirty one Indents in which the supplies are not acknowledged as per Memorandum No. 3

(e) In twelve indents the supply acknowledged differs from the quality entered in the Statement of Issues as per Memorandum No. 4.

9. A Supply of Stationery made to the Hospital Female branch, Lawrence Asylum Lovedale, has not been charged for. It was included in the Indent of the Dy. Surgeon General I. M. D., Southern Division. I beg that Orders may be obtained as to whether the Institution is entitled to Government Stationery free of Charge.—

10.— I subjoin particulars of the value of the balance of Stock of the Receipts and Issues during the year as derived from the Accounts as they now stand with the discrepancies above noticed

		Rs A P
Value of Stock in hand on 1st April 1879		275921 9 11
Receipts		
From England	47214 5 10	
Articles received from England in 1878-79 for which no Invoices were then received priced this year	702 6 9	
Adjustment on account of variation of rates	8565 2 4	
Local purchases	91158 11 2	
From Gun Carriage Factory	1828 1 3	
Paper & Forms from Government Press	3902 11 9	
Brought to Account Surplus found monthly and in taking Stock	6948 5 1	
do upon last Audit Report	200 8 10	
Returned by Public Officers	830 1 4	
		586281 10 6
		862203 4 5
Issues		
To Sales - less refunds	5954 5 "	
Deduct - Value of Stationery supplied in 1878-79 paid for in 1879-80	738 10 8	
	5215 10 4	
Add - Stationery supplied in 1879-80 for which value was received in 1880-81	107 15 6	
Supplies to Local Fund Boards for 1880-81 under adjustment	2671 9 8	
Written off under G.O. Fin'l No. 246 of 3d Feby 1880 being deficiencies found in taking Stock	7175 2 3	
do. G.O. Mily No. 4840 of 18th Septr 1878 being obsolete articles sent to Auction	5200 4 8	
do G.O. Mily No. 1327 of 27th February 1880	312 " "	
do. under last Audit Report	84 4 9	
Issued to Public Offices	414139 6 4	
		434906 5 6
Value of Stock in hand on 31st March 1880		427296 14 11

11.- The value at close of the year must, with reference to the differences note in the preceding paragraphs of this Report, be considered as n altogether correct, and adjustmen in rectification of discrepancies will have to be made in the accounts of the Current year either after an examination of part of the Stock or in communication with the departments supplie

12.- In the following table a comparison is made of the value of the chief details of this year with those of the preceding year.-

	1879-80	1878-79	In 1879-80	
			Excess	Less
	Rs	Rs	Rs	Rs
Receipts. From England in	472146	276277	195869	
Local purchase in	91159	155016		63857
Issues. To Public Offices in	414139	371538	42601	
Balance at close of	427297	275922	151375	

13.- I beg to remark that while

the Grant to Provincial Services on account of Stationery supplied to Public Offices is Rs 396.000, the Cost of Supplies to them aggregated Rs 4.14.139. This last mentioned amount includes value of Supplies for 1879-80 on account of Local Fund Boards who under G.O. Financial No 1732 of 6th September 1879 must hereafter purchase the Stationery required for their use.-

14.- The several vouchers mentioned in Statement No 1 which accompanied the last Audit Report have been produced, except vouchers Nos. 68 and 158 which are not forthcoming as explained in paragraph 10 of the letter of the Superintendent of Stationery recorded in G.O. Financial No. 39 of 8th January 1880.-

I have the honor to be
Sir
Your most Obedt Servt

C Hall
Offg Asst to Acctt Genl.

Mis P 31
Mis P. —

80/81
2-12-80

ACCOUNTANT GENERAL'S OFFICE
4 DEC 80
MADRAS

La Iucil: 209/81.

583
17

No. 1.

Memorandum Shewing the cost of Stationery received from England and the value thereof as brought on the Accounts of the Madras Stationery Office for 1879-80.

583/17

Name of Vessel	Date of Invoice	Value of stores including packing charges	Freight paid in England	Freight paid in India	Total	Deduct packing Charge &c	Net	10% added for charges by Stationery Office	Total brought on the Stationery Office Accounts	Gain	Loss
1	2	3	4	5	6	7	8	9	10	11	12
	1879	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d	£ s d
S.S. Deccan	May 9	209 2 -	3 - 11	1 10 5	213 13 4	15 13 4	198 - -	19 16 -	217 16 -	4 2 8	- -
Ship Medusa	„ 23	7916 7 1	179 - 11	89 10 6	10460 9 11	895 5 11	9565 4 -	956 10 5	10521 14 5	61 4 6	- -
do	Augt 1	2111 5 5	- -	- -							
do	„ 29	164 6 -	- -	- -							
S.S. Hawkhurst	May 23	55 7 3	- -	- -	55 7 3	13 17 5	41 9 10	4 3 -	45 12 10	- -	9 14 5
S.S. Merkara	„ 30	117 8 8	- -	- -	117 8 8	12 6 8	105 2 -	10 10 2	115 12 2	- -	1 16 6
S.S. Dorunda	March 21	- -	6 1 1	3 - 7	230 15 3	27 3 9	203 11 6	20 7 2	223 18 8	- -	6 16 7
do	June 6	212 14 10	- -	- -							
do	Augt 1	8 18 9	- -	- -							
Ship Berar	June 27	- -	165 6 -	82 13 -	7147 1 8	890 6 6	6256 15 2	625 13 6	6882 8 8	- -	264 13 -
do	Augt 29	6899 2 8	- -	- -							
S.S. Newcastle	July 11	5602 17 10	157 5 -	78 12 6	5838 15 4	719 9 10	5119 5 6	511 18 6	5631 4 -	- -	207 11 4
S.S. Almora	Sep. 5	2 15 9	- 2 10	- 1 5	3 - -	- 9 9	2 10 3	- 5 -	2 15 3	- -	- 4 9
Ship Aftons	Octr 17	1262 3 3	42 6 8	21 3 4	1325 13 3	165 16 10	1159 17 5	115 19 9	1275 17 2	- -	49 16 1
[illegible]	„ 21	- -	80 17 9	40 8 10	1262 17 6	265 14 5	997 3 1	99 14 4	1096 17 5	- -	166 - 1
do	Decr 29	1141 10 11	- -	- -							
S.S. [illegible]	[illegible]	- -	231 11 6	21 15 [illegible]	[illegible]	[illegible]	[illegible]	[illegible]			
do	Jany 18	665 14 7	- -	- -							
S.S. Verona	1879 Decr 12	653 10 10	42 14 8	21 7 4	717 12 10	146 13 4	571 19 6	57 3 11	629 3 5	- -	88 9 5
Ship Her Majesty	„ „	8442 16 2	314 9 9	157 4 10	8914 10 9	1352 16 5	7261 14 4	726 3 5	7987 17 9	- -	926 13 -
S.S. Duke of Argyll	1880 Jany 2	- -	49 16 2	24 18 -	819 12 7	164 17 7	654 15 -	65 9 6	720 4 6	- -	99 8 1
do	Feby 6	687 - 3	- -	- -							
do	March 12	57 18 2	- -	- -							
Ship Rohilla	Jany 16	3263 13 10	76 4 11	38 2 5	4792 14 3	334 9 5	4458 4 10	445 16 6	4904 1 4	111 7 1	- -
do	Feb 20	1414 13 1	- -	- -							
S.S. Mirzapore	Jany 23	- -	105 18 2	52 19 1	1626 15 7	337 19 10	1288 15 9	128 17 7	1417 13 4	- -	209 2 3
do	„ 30	1467 18 4	- -	- -							
S.S. Manora	„ „	489 6 1	35 6 4	17 13 2	542 5 7	112 13 8	429 11 11	42 19 2	472 11 1	- -	69 14 6
S.S. Duke of Devonshire	March 5	1720 6 11	105 3 4	52 11 8	1878 1 11	354 1 8	1524 - 3	152 8 -	1676 8 3	- -	201 13 8
Ship Bride	1879 March 14	1590 5 7	19 3 7	9 11 10	1619 1 -	53 4 5	1565 16 7	156 11 8	1722 8 3	103 7 3	
„ Mofussilite	„ 28	1065 3 10	47 - 1	23 10 -	1135 13 11	199 10 -	936 3 11	93 12 5	1029 16 4		105 17 7
Total		46922 8 1	1473 9 8	736 14 8	49132 12 5	6210 5 9	42922 6 8	4292 4 7	47214 11 3	280 1 6	2198 2 8

The figures in Column 7 comprise charges for packing for bales and for cases also 2½ % charged by H.M.'s Stationery Office plus freight paid in England and in India.—

Print Note [Note. The details of Columns 2, 3 and 4 are furnished in the Secy's letter No. 174]

C Hall
Offg. Assistant to Acctt. General

tside Audit Deptt 4/2/81

Fort Saint George
Accountt. General's Office
20th January 1881.

No. 262

583/18

16

From
The Accountant General
to the Government of Madras,

To
The Chief Secretary
to Government,
Financial Department,
Fort Saint George.

Sir,

I have the honor to forward, for th information of the Right Honorable The Governor in Council, the report of my Assistant, Mr. C. Hall, on the Audit of the Accounts of the Stationery Office for the year 1879-80.—

2. The discrepancy alluded to in paragraph 2 of the report would not have existed, had District Officers forwarded to the Superintendent of Station the receipts given by Treasury Officer for sums remitted on account of Packing Cases &ca. sold, and I would suggest that they should be instructe to do so in future.—

3. The Superintendent should, withou delay, carry out the arrangement spec fied in paragraph 6.—

The

4. The impost of 10 per Cent mentioned in paragraph 7 having been sanctioned by the Comptroller General, the facts stated by Mr. Hall in connection with it will be communicated to the Comptroller General for his consideration.—

I have the honor to be,

Sir,

Your most Obedt. Servt.

R. Cotterell Jupp

Offg. Accountt. General

A.D.

[illegible]
246 – 2-2-80
555 – 15-2-80
35 – 9-1-80
1702 – 6-9-79
2062 – 10-10-78
2335 – 30-11-75
2193 – 27-9-77
1139 – 8-6-80
1570 – 5-9-80
1563 – 15-9-74

No 219 6th

Referred to the Superintendent of Stationery for remarks.

J. Sandion
3/2/81 Chief Secretary

6/81

Fin. (1881) Department
(~~Audit~~)
(Stationery)

From
The Accountant General
Madras

R.D.
27 JUN 81

To
The Chief Secretary to Government
Financial Department
Fort St. George

80583/81

No. 262 (Enc. 5)

Dated 26 } January 1881
Received 27 }

No. 209

Forwards for information of Govt. report on the Audit of the Accounts of the Stationery Office for the year 1879-80.

Referred

Copy of Auditors' No 3

Memorandum shewing supplies which have not been acknowledged but debited in the accounts.

When Charged in Issue List	No. of Vr.	Nature of Article	Quantity	Value	Propositions of Superintendent of Stationery
			R. 2. S	R a p	
1879 April	158	Demy machine made	" 16 "	11 12 1	Will be brought to account. The result will be to increase the deficiency found in last stock-taking in September last in the 1st item, and reduce the excesses in the last two items.
"	"	French paper small	" 14-8	1 5 4	
"	"	Marble paper	" -2-2	" 14 2	
May	76	Blotting paper	" " 16	" 2 9	Will be brought to account the result being to increase deficiencies found in stock-taking
June	13	Red lead pencils	Nos 12	" 3 10	
"	27	Printing D. D. Poll thick 46 lb	R. 2. S " " 10	" 2 8	Will be brought to account, and will reduce the excesses found in stock-taking
"	43	Penholders	G. D. N. " 1-10	" 4 9	
"	48	Country Foolscap	R. 2. S " " 12	" 1 1	Will be brought to account, and will increase the deficiencies found in stock-taking
"	69	do. Cartridge	" 1 "	" 3 9	

583/20

583
207

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When Charged in Issue List	No. of Voucher	Nature of Article	Quantity	Value			Propositions of Superintendent of Stationery
1879				R	a	p	
June	127	Cotton thread colored	lbs 1/8	„	1	9	Apparently mistakes made in the receipts prepared in this office and will not be brought to account-
„	181	Do	3/32	„	1	4	
July	14	Pins	Paper 1/4	„	„	7	
„	113	Sealing wax red	lbs 3/4	„	3	5	
„	114	Printing D D Pott thick 46 lbs	R. 2 3 8 „ „	63	11	4	See opposite Voucher bearing the same number in Memorandum No 2-
„	„	Glue	lb 1	„	5	„	May be due to dryage or difference in weighing Will not be brought to account-
„	234	Ink powder black	Packs 27	„	10	8	Apparently omissions by oversight in the receipts prepared in this office- Will not be brought to account-
„	266	Delf ink bottle	No. 1	„	2	2	
„	356	French paper small	Quires 10	„	14	11	Will be brought to account, and reduce excess found on stock-taking-
August	8	Country Cartridge	Ream 1	4	11	„	Apparently omission by oversight in the receipt. Will not be brought to account-
„	„	Printing D D Pott thin 28 lbs	„ 12	57	„	„	See opposite Voucher bearing the same number in Memorandum No 2
„	„	Glue	lbs 2	„	10	„	Due probably to dryage or difference in weighing- Will not be brought to account-
„	36	Blotting paper	Reams 3	15	7	9	Reference will be made to the Officer supplied
„	„	Marble paper	Quires 2	„	13	7	
„	53	Penholders	Nos 25	„	5	4	Will be brought to account reducing excess found in stock-taking-
„	102	Demy Indian made	Ream „ 3	44	[illegible]	3	Will be brought to account increasing deficiency found in stock-taking-
September	9	Hinkswells steel pens fine	Nos 10	„	„	7	
„	288	Sealing wax red	lb 1/4	„	1	2	Will be brought to account reducing excess found in stock-taking-
„	331	Cloth Waxed	Yards 64	12	14	8	Will be brought to account increasing deficiency found in stock-taking-
„	379	French Foolscap small	sheets 10	„	„	7	Will be brought to account reducing excess found in stock-taking.
October	292	Country Chellam foolscap	R. 2. 5 1-17-„	5	8	10	Apparently omission by oversight in the receipt- Will not be brought to account-
1880 January	105	Hullah's Infant school Songs	No 1	„	4	5	
February	9	Sealing wax red	lbs 1/8	„	„	7	Will be brought to account reducing excess found in stock-taking-
„	10	Do	„ 1/16	„	„	3	
„	58	Country Demy	Quire 1	„	2	11	
„	60	Sealing wax red	lbs 1 1/2	„	6	9	
„	82	Do	„ 5	1	6	6	
March	115	Cotton thread Europe in Balls	„ 7 13/16	11	10	10	

Madras
Stationery Office
March 1881

J G Ferrand
Superintendent of Stationery

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Copy of Auditors' Memorandum No. 4

Memorandum showing supplies described differently in the Statements of Stores issued, and in the acknowledgments of receiving Officers.

Value			When charged in Issue List	No. of Vr.	Under what designation entered in the statement of Stores issued	Quantity	Under what designation entered in the acknowledgments of receiving Officers	Value			Propositions of Superintendent of Stationery
R	a	p	1879			R. Q. S		R	a	p	
6	8	3	April	56	Kings Arm Machine made	2-3-	Kings Arm Hand made	21	15	6	It is proposed to retain the entries in the statement of issues.
4	6	8	May	154	Hinksmells Steel pens broad	G. D. N 8-„-	School Steel pens	5	7	11	
3	5	„	June	48	Do Do Fine 2-„-„ Medium 2-„-„ Broad 2-„-„	6-„-„	Do	4	1	11	
194	12	8	„	55	French paper large	R. Q. S 75-2-„	French paper Small	139	10	3	
134	6	11	„	„	Do Small	72-6-„	Do large	187	8	5	
15	15	„	July	36	Twine Country	lbs 60	Twine Europe	47	8	„	
11	„	„	„	39	National sixth Reading Book	No. 15	Constables' sixth English Reading Book	13	12	„	The Stock taking shews in "National Sixth Reading Book" an excess of 16, and in "Constables" a deficiency of 16. The entry in statement of issues appears therefore to be incorrect. The necessary adjustment will be made, reducing the excess in the former to 1, and the deficiency in the latter also to 1.

583/2

Value	When charged in Issue List	No. of Vr.	Under what designation entered in the statement of stores issued	Quantity	Under what designation entered in the acknowledgments of receiving officers	Value	Propositions of Superintendent of Stationery
R a p	1879			Rolls		R a p	
. 7 6	July	111	Tape white broad	2	Tape white narrow	. 11 .	Stock-taking shews excesses in Tape white broad of 69¼ rolls and in Tape white narrow of 62¾ rolls - Entry in statement of issues will be retained -
. 5 6	"	"	Do narrow	2			
35 9 3	"	114	Foolscap machine made	R-2-S 9 " "	Kingsarm machine made	42 7 .	The entry in the statement of issues is erroneous as appears from the correspondence in this office - The adjustment will increase the deficiency in Foolscap machine made from R 2 S 19-17-19 to R 2 S 28-17-19, and convert the deficiency in Kingsarm machine made of R 2 S 3-7-1 into an excess of R 2 S 5-12-23 -
15 2 6	"	"	Kingsarm machine made	5 " "			
. 4 5	"	138	Country foolscap	" 2 "	Country Cartridge	. 7 5	The entries in the statement of issues will be retained -
2 8 6	"	303	Foolscap book leather bound	Nos 2	Prescription books	1 2 10	
17 8 8	Septr	379	Imperial Cap 70 lbs	R-2-S 2-13-3	Printing Imperial	19 14 9	Adjusted in the accounts of January 1881.
236 9 8	1880 Febry	60	Foolscap Hand made	19 14 "	Foolscap machine made	77 14 .	The entry in the statement of issues appears to be erroneous - The adjustment will convert the excess found in stock taking in Foolscap Hand made of R 2 S 16-7-14 to a deficiency of R 2 S 3-6-10, and reduce the deficiency in Foolscap machine made from R 2 S 28-17-9 to R 2 S 9-3-19 -

Madras
Stationery Office
March 1881

J G Ferrand
Superintendent of Stationery

In Ind. 626/81

N 88

Copy of Auditors Memorandum No. 2

Memorandum showing supplies stated to have been received in excess of those entered in the Accounts.

When charged in Issue List	No. of Voucher	Nature of Article	Quantity	Value	Propositions of Superintendent of Stationery
			lbs	R a p	
July 1879	46	Twine Country	7/32	" " 11	
" "	51	Cotton thread Country twisted	1/32	" " 4	Probably errors in the receipts - Need not be brought into the accounts -
" "	"	do colored	1/32	" " 5	
" "	97	do Europe in balls	1/4	" 6 "	
" "	114	Printing D.D. Pott thin	R-2-S 12 " "	57 " "	These issues were made, but entered against wrong officers, and appear in Memorandum No. 3 opposite Vouchers bearing the same numbers, as supplies which have not been acknowledged - The errors will be corrected
August "	8	do do thick 46 lbs	8 " "	63 11 4	
July "	206	Demy Hand made	" 2 "	1 11 9	These will be entered in the accounts, and will tend to reduce the deficiency found in stock-taking -
September "	69	Hinkswell's Steel pens broad	G-D-N " 1-10	" 1 4	
January 1880	14	French Foolscap large size	R-2-S " " 10	" " 10	
February "	86	Steel pencil Cases	Nos 104	1 2 3	An erroneous entry apparently stock being Correct -

583/22

Madras
Stationery Office
March 1881

J G Ferrand
Superintendent of Stationery

G.O. No. 626/81

No. 1747

583/23

Stationery Office
Madras
10th March 1881

8 P

From

The Superintendent of Stationery
Madras

To

The Chief Secretary to Government
Financial Department
Fort Saint George

Sir,

Agreeably to your reference dated 3rd Ultimo, No. 219, I beg to submit the following remarks on the Accountant General's letter and the Audit report of Mr Hall on the accounts of this office for the year 1879-80.

2.- Audit Report Paras 2 and 3
Accountant General's letter
Paragraph 2

With the permission of Government the Notice suggested will be sent to Public departments when stationery is supplied. If a monthly statement of credits in the books of the Accountant General is furnished to this office, care will be taken to see that the required receipts are forwarded by the proper Officers.

3. Audit Report Para 4(a). - The clerical error has been corrected.

4. The inaccuracies in valuation will be

Audit Report Para 4(b)
and Para 5

adjusted in the current year's accounts. Regarding the error in Double Royal Lithographic paper it may be necessary to offer the following

DISPOSED OF
81
BY G.O. No.

following explanation:–

	R - Q - S	Value Rs - a - p
The balance on 30th June 1879 was	14 - 4 - 5	623 - 3 - 5
In July 1879 were received reams 507 — — value thereof, fixed at invoice price with 10 per cent in lieu of freight, &a i.e. Rs 32-5-- per ream, being		16,382 - 7 - 4
Total	521 - 4 - 5	17005 - 10 - 9

According to a rule introduced in 1879-80, under the orders noted in the margin, an average rate of Rs 43-13-10 per ream, based upon the actual cost during the preceding twelve months, was fixed in the beginning of the year, for supplies of this paper.

From Comptroller General to Government of India Finl. Deptt, 25th February 1874 No. 248 A. Paragraph 6 in Madras Financial G.O. 30th November 1875, No. 2335.
Financial G.O. 27th August 1877, No. 2193, para 10.

	R - Q - S	Value Rs - a - p
The balance on 30th September 1879 was, as above	521 - 4 - 5	17005 - 10 - 9
In October 1879 there was an issue of	20 - " - "	877 - 4 - 8
	501 - 4 - 5	16128 - 6 - 1

In November 1879 there was an issue of 480 reams. At Rs 43-13-10 the value would be Rs 21055. As this exceeded the Ledger price of the total balance of Reams 501-4-5, viz. Rs 16128-6-1 (in consequence of the cheap price of the 507 reams received in July 1879), the Clerk who compiles this volume of the Ledger, being puzzled as this was the first year of the introduction of the plan of valuing issues, which has just been mentioned, valued the issue of 480 reams at Rs 16128-6-1 and the balance of Reams 21-4-5 (at Rs 43-13-10 per ream) at Rs 930-6-3, for which sum what may be called a fictitious credit was necessarily taken for the purpose of adjustment under the head of "Receipts". What he should have done was to value the 480 reams at Rs 21,055 and the balance (Reams 21-4-5) at Rs 930-6-3 and have taken such credit, under receipts, for the larger sum of Rs 5857-0-2.

583/24

5 Mr Hall says that it is far preferable that the pricing of issues should be entered in the monthly statements and transferred thence into the Ledger, instead of the pricing being made in the Ledger alone, but does not explain why. I cannot see what object will be gained by the additional work, consisting of about 2088 entries of value in a year. The monthly statements are considered now to be only statements of quantities; the entries of values in them are not required for any purpose of this office. The establishment is so inadequate for the work already required of it that accuracy cannot be secured, as evidenced even by the present report of the Auditor in paragraphs 4, 6, and 8; there is no one available to check the extensive and minute calculations made by the Ledger Clerks; Accounts or statements of any length cannot be obtained from the Account Department without extreme delay, of which I have frequent painful experience.

Audit Report Para 6
Accountant General's letter Para 3

To relieve this office the Accountant General in April last obtained the

Financial G.O. 8th June 1880, No. 1139

Finl (1881) Deptt
[illegible]

From
The Superintendent
of Stationery
Madras

To The Chief Secretary
to Government
Finl Deptt
Fort St George

R.D.
17 MAR 81

Dated 10th March 1881
Received 11 —

No 583/81

No 1747
Enclosures 3.

No: 626.

Submitting remarks on the Accountant General's letter and the Audit Report of Mr Hall on the accounts of the Stationery Office for the year 1879-80.

No. 1781

15

583/27

Stationery Office
Madras
15 March 1881

No: 686

From,
The Superintendent of Stationery
Madras

To The Chief Secretary to Government
Financial Department
Fort Saint George

Sir,

In continuation of my letter of the 10th instant, No 1747, I have the honor to forward herewith copy of letter No 2736 dated 12th March 1881 from the Principal and Secretary, Lawrence Asylum, Ootacamund on the subject of the Hospital, Female Branch, Lawrence Asylum, Lovedale.

I have the honor to be
Sir
Your most obedt Servant
J G Ferrand
Superintendent of Stationery
[illegible]

Misc: 1880 Deptt

From (Stationery)

The Superintendent
of Stationery
Madras

To The Chief Secretary
to Government
Finl Deptt
Fort St George

R.D.
17 MAR 81

Dated 15th March 1881
Received 17 ——

No 583/81

No 1781
Enclosure 1

No: 686.

Forwarding copy of letter No. 2736 of 12th March 1881 from the Principal and Secretary Lawrence Asylum, on the subject of Hospital Female Branch Lawrence Asylum Lovedale.

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No. 2736

Lovedale
12th March 1881

583/29

From, The Principal and Secretary
Lawrence Asylum
Ootacamund

To, The Superintendent of Stationery
Madras

Sir,

With reference to your No. 1744 of the 9th instant, I have the honor to state.–

1– that the Resident Medical Officer at this Institution is paid by Government.

2 That the medicines supplied are at Government expense.

3 That all the children in the Institution are those of Soldiers.

I presume, therefore, that the Hospital, Female Branch, Lawrence Asylum, Lovedale, is a Government Institution.

I have &ca
(Sd) A. Dene
Principal & Secretary
Lawrence Asylum

True copy/

J G Ferrard
Superintendt of Stationery

DISPOSED OF
2 APL 81
BY G.O. No.

Lr. Incl: 686/81

PROCEEDINGS *of the* MADRAS GOVERNMENT. 583/30

READ the following letters from

The Accountant General, Madras,
D 26th January 1881, No. 262.
" Superintendent of Stationery, Madras,
D 10th March /81, No. 1747.
D 15th — Do — , " 1781.

Order thereon, 2nd April /81 No. 583

The Accountant General forwards with his letter above recorded the report on the audit of the accounts of the Stationery Office for 1879-80.

2. The cash receipts during the year amounted to Rs 10,079-12-8, of which Rs 9886-14-11 were credited

in the accounts of the Madras Bank, and Rs 192-13-9 represent the amount of the receipts forwarded by district Officers to the Stationery Office for monies paid by them into the treasuries. The amount credited to Stationery in the Treasury accounts is, however, shown to be Rs 440-13-8, and the difference is ascribed to neglect in some cases to transfer the receipts to the Stationery Office. In future the Superintendt. will, as suggested by the Accountant General, attach a printed notice to the advice when supplying

Stationery

580/31

stationery to public departments; and the Accountt. General will furnish him with a monthly statement of credits in the books of his office.

3. The stock in hand on the 1st April 1879, amounted to Rs 2,75,921-9-11

add receipts

from England	Rs 4,72,145-10-
by local purchase	" 91,158-11-2
Miscellaneous	" 22,977-5-4
	Rs 8,62,203-4-5

Issues

to Public Depts.	Rs 4,14,139-6-4
Miscellaneous	20,766-15-2
	Rs 4,34,906-5-6
Stock in hand on 31st March /80	Rs 4,27,296-14-11.

The last figure requires correction with reference to the differences noticed. The Superintendent will take the measures proposed by him for rectifying the discrepancies ~~brought~~ referred ~~to notice~~ to in paras 4, 5 & 8 of the audit report.

4. The Government are satisfied that it will be out of the question for the Superintendent of Stationery to attempt with his present establishment to price the issues in the monthly statements and to transfer them thence to the ledger. Even if it were possible to do so, the advantage to be gained is not apparent.

5. The Comptroller General's reply to the reference made by the Accountant General in regard to the insufficiency of the 10 per cent impost to cover the actual price

of commission charged by the London Stationery Office, and the cost of freight and packing charges, will be awaited. In future the cost of stationery should be converted into Indian currency at the rate of exchange yearly fixed by the Secretary of State.

6. ~~The~~ Lawrence Asylum, Ootacamund, ~~is~~ ~~a Government School,~~ ~~and~~ there is no objection to the free supply of stationery on indent by the Surgeon General.

This is too broad. The L. A. was founded by private subs^n. & is in great part maint^d. by the "M. M. O. A. Trust Fund.

7. These papers, read with Mr. Ferrand's letter of the 16 March, No. 1788 on the stock-taking of

last July, indicate the necessity of strengthening and possibly reorganising the office of the Superintendent of Stationery. A joint report should be submitted by the Superintendent and the Accountant General, or his Deputy showing clearly what extra establishment is needed to secure accuracy in the accounts of the Stationery Office.

CM
25.5.81

GW

3 L. Es 80-50

To
The Superintendent of Stationery.
" Accountant General.
Surgeon Genl with the Govt of India

Despd
12/6

25/3/81

Govt. of {188 } Madras.

To ____________

Dated }
Recd. } 188 , *No.*

Nos.

583/34

Financial DEPARTMENT.

Audit of the
[illegible]

Under Disposal Docket.

PAPERS to be read in Proceedings:—

× 209
× 626
× 686

Despatch

29/3/07 A 8038

In 25/3
R 29/3

583/35

Recd 2/4

24-8-06.

26/7/09

Dorasamy

Govt. of 1881 Madras.

Finl

DISPOSED OF

2 APRL 81

BY. G. O. No. 583.

(35)

~~G.O. 188 , No.~~

~~Nos.~~

Stationery. Report on the audit of the accounts of the Stationery Office for 1879/80, reviewed.