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Financial (1895) Department.

ORDINARY MS.

G.O., No. 205.

DATED / *26 Mar 1895*

INDEXED.

12/13

[Despatch Abstract.]

STATIONERY AUDIT REPORT.-

Recording report of Mr. J.L. Pinto on the audit of the accounts of the Superintendent of Stationery, Madras, for the year 1893-94, and drawing the Superintendent's attention to the remarks and suggestions in paragraphs 9 to 12 of Mr. Pinto's report.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Appendix.

Statement of receipts, issues and balance of stationery stores for 1893-94.

Opening balance				357,760	3	3
Receipts.						
From the Secretary of State for India	1,79,697	12	1			
From Messrs Baker & Co, London	868	2	13	11		
By local purchase of Europe articles	539	7	6			
By local purchase of Country - do -	2,42,369	3	10			
From other presidencies	17,385	11	9			
From other Depts. (Jail Department)	10,994	1	6			
Articles returned by officers	8,931	14	5			
By adjustments:-						
1. For value of Blank books &c supplied by the Govt. Press for paper &c issued from the stationery office	1250	---	---			
2. On account of errors &c in books	865	---	3			
3. On account of excess found in stock taking	2352	15	11			
4. On account of variation of rates	18,047	15	10			
	20,516	---	---			
				4,89,117	1	---
Issues.						
To Postal and Telegraph Departments	6,550	8	1			
To the Mysore Residency	1,145	11	9			
To the Meteorological Reporter to the Government of Madras	1,415	15	4			
To other Public Departments.	40,902	1	5			
On payment of value	26,171	15	---			
For making blank books &c	7,468	5	11			
As samples to officers	22	15	2			
Adjustments:-						
1. On account of deficiency in stock taking	182	4	3			
2. On account of variation of rates	8,368	15	2			
3. Other adjustments	729	11	9			
Damaged articles sold by auction	9,280	15	2			
Loan to the stationery office, Calcutta	45	15	6			
Closing balance	2,050	5	6			
				4,63,174	---	6
				3,83,703	3	9

Fort St. George
Accountant General's Office
9th February 1895.

Stationery office
accounts for 1893-94.

From

J. L. Pinto Esq.,
Chief Superintendent
in charge of outside audits

To.

T. W. Pawlins Esq.,
Accountant General,
Madras.

Sir.

I have the honor to submit
my report on the audit of the accounts of the
Superintendent of stationery, Madras, for the
official year 1893-94.

1. The audit was conducted in the
following order :-

(a) The receipt registers were checked (1) with the In-
voices from England in the case of articles received
from the Secretary of State; (2) with the counterfoils of
of receipts granted to contractors for articles purchased
locally; and (3) with covering letters or other documents in

UNDER SECRETARY
14 FEB 95
PUBLIC WORKS DEPT.

1895
Link
Encl. No. 2
75
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in the case of supplies received from other departments and other presidencies.

(b) Entries in the Issue registers were checked to the extent of 20 per cent (G.O. No 306 dated 23rd March 82 Financial) with the acknowledgments of indenting officers.

(c) The totals of Receipt Registers for April, July, and October 93 and January 94, and of the Issue Registers for May, August, November 93 and February 94 were verified. Those of the former for all the twelve months and those of the latter for June, September and December 93 and March 94 were traced into the ledger and found correctly posted.

(d) The balances in the ledger as to quantity for the months of May, August, December 93 and March 94 were compared with the storekeeper's Day book and found correct.

(e) Fifty per cent of the entries of receipt in the Cash book were checked with the covering letters or other documents. This check so far as it went besides serving the purpose of testing the accuracy of the cash book, enabled me also to ascertain that the value of stationery issued on payment of value has been correctly paid in to the credit of Government. Remittances of

Collections to the Bank were checked with the Bank's receipts.

(f) The cash book entries were then traced for the 12 months of the year into the cash Abstract book which besides showing the cash received by the Superintendent of stationery for articles sold by him at Madras, contains also sums paid into the District Treasuries to the credit of Government under "Stationery and Printing".

(g) The service book register showing the number of Service books issued to and accounted for by Collectors of districts was checked with the monthly statements furnished by them to the Superintendent of stationery.

3. The usual statement showing the opening balance, receipts, issues and the closing balance of the stationery depot for the year under review is given as an appendix hereto.

4. The opening balance as entered in the above statement differs by Rs 60/- with the closing balance of the statement for 1892-93, and this is due to an adjustment under "variation of rates" for issues of 1892-93, which is explained in the Superintendent's letter No 1114 dated 3rd July 94, recorded in G.O. No 703 dated 8th September 94 Financial. The classification of issues is based upon the statements approved and recorded by Government in the same order.

Differences

Differences in respect of Receipts and Issues for the year as compared with those of the previous year are fully explained in the Superintendent's administration report and as usual, are not referred to here.

5. A statement of the Superintendent's cash receipts for the year under review is given below:-

Sale proceeds of stationery	
including commission	Rs 36,532-12-10
Sale proceeds of Service books	" 1312 - 4 - "
" of Ecclesiastical ^{Forms}	1 - " - "
" of waste paper	1,105 - 2 - 6
" of packing materials	406 - 5 - 1
Railway, Postage &c charges recovered	177 - 3 - "
Deposits forfeited by contractors	1 - 9 - "
Proceeds of unserviceable articles sold ^{by auction}	247 - 1 - 10
undry receipts	30 - 15 - 3
	Rs 39,814 - 5 - 6.

6. The receipts are accounted for as follows:-

Cash paid into the Bank of Madras	Rs 4,740 - 10 - 3
Cash paid into District Treasuries	" 34,984 - 11 - 7
Cash paid into Burmah Treasury	" 72 - 3 - 3
Cash paid into Hyderabad Treasury	" 16 - 12 - 5
	Rs 39,814 - 5 - 6

These figures exceed those given in the Superintendent's

administration report by Rs 696-14-7, owing to subsequent adjustments made in his books under advice received from the Accountant General.

7. As compared with the books of the Accountant General, the total receipts of the Superintendent are Rs 2,303-3-6 less as explained below:-

Total as per Superintendent of Stationery's books " " " 39,814-5-6

Add

1. Value of an old form of service Register received and credited in the Chinglepat Forest account for December 93, but not communicated to the Superintendent by the Treasury officer " " " 3 "

2. Value of rubber stamps and stationery purchased from the Superintendent of stationery Calcutta and paid for by the East Coast Railway, included in the Accountant General's books " " " 2,326 15 6

3. Amount erroneously credited in the Treasury account current of Bellary for March 94 to XXXIII stationery and Printing instead of to XXV miscellaneous not rectified by the ^{Accountant General} ~~AG~~ as his attention was drawn to it after the accounts were finally closed for the year " " " 12 12 11

2,339 15 5

42,544 4 11

1. Amount erroneously credited
in the Ganjam Treasury account for
January 94 under "Personal Deposits"
instead of under "Stationery and Printing"
but adjusted by the Accountant General
in May 94 - - - - - 27 56

2. Value of "missing foot rule
recovered but erroneously credited to
"Forest Remittance" instead of to "Stationery
and Printing" in the Coimbatore Treasury
account current for January 94, not yet
adjusted in the Accountant General's
books - - - - - 1 14 6

3. Value of stationery sold erroneously
credited in the Vizagapatam Treasury
account for February 94 to sale of acts
and books subordinate to "Printing"
instead of to "Stationery" not rectified
by the Accountant General, the amount
being under one rupee. - - - - - 14 5

4. Value of stationery (supplied to
Executive Engineer Western Delta) erroneously
credited in the Godavari Treasury account
for March 94, to miscellaneous cash

remittances but adjusted by the
Accountant General in his accounts
for July 94 - - - - - 6 96

Total as per Accountant General's books

36 11
42,117 9

8. The result of my audit has been sa-
tisfactory; but at the same time the following ^{remarks and} suggestions
seem necessary.

No. 19 of June 93

No. 51 of - do -

No. 99 of August 93

9. The cancelled receipts⁺ noted in the margin
have apparently been destroyed, whereas they should
not have been separated from their counterparts or if
separated should have been preserved with them.

10. Register of damaged articles - This book
is not tidy. The entries in it are a little too much
crammed together, not being made on distinct lines.
Besides, there were three omissions, in the register during
the year of certain damaged articles returned by officers.
I have ascertained that those articles were actually in
the stores still undisposed of and I had them brought
to account in November 94 in the Register of damaged
articles.

11. Issue Registers.

In a few cases headings of certain articles were opened
in manuscript in one part of the book though they
existed in print in another part. In some cases again
where

where the same article is known by two different names,
two separate columns have been used. The errors though
trivial in themselves give some trouble in the posting
of the monthly totals into the ledger and in the checking
of such postings. This might be avoided by enjoining
the junior clerks not to open any headings in the
Registers without the permission of the Head Accountant.

* For instance
"Country Fr. Soap"
also known as
"Badami single"
15th "Country Darning"
or "Badami single"
18th "Antiquarian"
240th or sections
Paper Imperial 1/10
Scale.

12. Day Book -
The Day book is generally well kept,
but the two volumes used for mathematical instru-
ments are untidy. In many places only the month and
day have been given in the column of date, without the
year where, therefore, the transactions of 2 or 3 years hap-
-pened to find room on one page, the checking of the
day book entries with the ledger took more time than
otherwise, the Issue or the Receipt registers, as
the case may be, having had to be referred to, to find
out the year.

13. I am glad to observe that the sug-
gestions made in my last report have been adopted
by the Superintendent. I have seen the revised form
of Issue register in proof and I expect it will be intro-
duced before the end of 1894-95. The revised and ab-
bridged form of the Day book has been printed
and will be brought into use directly. The advance
register has been written up as suggested

from April/94.

I have the honor to be,
Sir,
your most obedt. servant,

Wm. Sturt
Chief Superintendent.

It

Outside audit DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office.

9th February 1895.

No. 304

From

J. W. Rawlin's Esq.,

ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE *Chief Secretary to Government,*

Financial department

SIR,

I have the honor to forward the report of Mr.
J. L. Pinto, officer in charge of the Outside Audit Branch
of my office, on his audit of the accounts of the Superin-
-tendent of Stationery, Madras, for 93-94 and to
state that it calls for no special remarks from me

I have the honor to be,
Sir,

your most obedient servant,

W. Rawlin's
Accountant General

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368

ST

Financial Dept

C. n^o. 368

Memo 285
— 14-2-95 —

The Superintendent of Stationery
is requested to return at an
early date m^r. Pinto's report
on the audit of the accounts
of the Supt^r of Sta^y for the years
1891-2 and 1892-3 forwarded
with go. & 12th Feb^y 94, n^o. 116
The ~~report~~ ~~does not~~ appear
to have been received back
in this office.

Cms
recd
12-2-95

To
The Supt^r of Stationery (Encl: a/c 1)
14/2/95

go. 693/4 86-9-94 Encl P.C.
go. 703 & 8-9-94 Encl mis
go. 116 & 12-2-94 Encl mis
go. 931 & 12-9-92 Encl mis
go. 306 & 23-3-82 Encl S.C.

Fin. (1895) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secretary to Govt
Financial Dept

UNDER SECRETARY
10 FEB 95
No. 304
PUBLICITY DEPT.

RECEIVED
10 FEB 95
PUBLICITY DEPT.

Dated

Received

Recd

Encl.

No.

SUBJECT.

Forwarding the report of m^r. J. L.
Pinto on the audit of the accounts
of the Supt^r of Stationery Madras for
1893-94.

Stationery Office,

Madras, 18 February 1895.

No. 2/0

From

E. Turner Esq., C.S.,
as SUPERINTENDENT OF STATIONERY,

MADRAS,

To

The Assistant Secretary
to Government,
Financial Department.

SIR,

I have the honor to return
herewith the audit report on the
accounts of this office by Mr. Pinto
for the years 1891-92 and 92-93, as
requested in your memorandum
N. 285 dated 14th Instant.

restored to the proper place.

I have the honour to be,

Sir,

Your most obedient Servant,

E. Turner

as Superintendent.

CURRENT NO. 440 ^{Final}

Stationery (1890) Department

From

The Superintendent
of Stationery,
Madras

To

The Assistant Secretary
to Government,
Financial Department

Dated } 18th February 1895
as per }
Recd 18th A. 210.

Enclosure - The audit
Report



Returning the audit
report on the accounts
of this office by Mr. Pinto
for the years 1891-92 and 92-93

Financial Dept.

C.N. 368 + 440

Order 1st March 1895 N 205
mis.

Recorded.

2. The attention of the Supdt. of
Stationery will be drawn to the
remarks and suggestions made
by (Mr. Pinto) in paras 9 to 12
of his report.

C.S.
19/2/95

21/2/95

acc. sent (2 of C. 368 + 0) } despatched 2/3/95
Supdt. of Stationery (9 of C. 440 + 360
+ 2 of C. 440 + 0)
with Enc in origl to be returned

copied & ret
1/3-

Stationery Audit Report

When given for copying _____
 When copied _____
 When examined _____
 When signed _____

189.

READ AGAIN G.O., No.
 189 ,

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
 IN ORIGINAL.

N.B.-

A = Copy in full.
 B = Not to be copied
 P = Copy abstract only.
 Q = Copy heading only

A A A A A A A