

Financial (1895) Department.

ORDINARY MS.

G.O., No. 522

Dated 5-7-97

INDEXED.

11/11

[Despatch Abstract.]

4/2/97

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
1584	98	507	13-5-76				
1469							
1221	99	446	28-7-77				

Financial (1897) Department.

CURRENT No. 1880



From

The Accountant General,
Madras.

Order

No. 1886

Dated 19th June 1897

Received 20 June 97

Registered 21 June 97

Enclosures 2

Spare copies

SUBJECT.

Forwarding the report of Mr. G. B. Power, Chief Superintendent in charge of outside Audits on the audit of the accounts of the Superintend of Stationery, Madras for 1895-96.

BACK PAPERS.

G.O.	No.	Department.	Date.
	133	Finl.	2-3-98
	516	"	26-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Outside Audit Department.

Fort St. George,
Accountant General's Office,
June 1897.

No.
From,

J. O. B. Tower Esqre,
Chief Superintendent in charge of
Outside Audits.

To

F. C. Harrison Esqre,
Offg. Accountant General to the
Government of Madras.

Sir,

I have the honour to submit my report
on the audit of the accounts of the Superin-
-tendent of Stationery, Madras for the Official year
1895-96.

2. The audit was conducted in the usual
Order.

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 appended. The classification of the issues to the various Departments is given in paragraph 16 of the Administration Report of the Superintendent of Stationery for 1895-96 embodied in Government Order No. 516

A Financial dated the 26 August 1896. Differences in respect of Receipts and Issues for the year as compared with those of the previous year are fully explained in that report and do not call for further remarks.

4. The following is a statement of the Superintendent's Cash Receipts for the year under review:-

Sale proceeds of Stationery including Commission	50908 - 4
do of Service books	1338 - 2 - 0
do of Ecclesiastical Forms	1 - 4 - 0
do of Wastepaper	575 - 1 - 1
do of Packing Materials	396 - 14 - 0
do of Unserviceable Articles sold by auction	665 - 9 - 11
Railway, postage & charges recovered	3 - 13 - 0
Sundry receipts	14 - 14 - 11
	<u>53903 - 11 - 3</u>

The receipts are accounted for as follows:-

Cash paid into the Madras Bank	11458 - 13 - 1
do into the District Treasury	42365 - 12 - 1
do into the Burmah Treasury	21 - 9 - 9
do Hyderabad Treasury (India)	53 - 11 - 1
do Belgaum Treasury (Bombay)	3 - 13 - 3
	<u>53903 - 11 - 3</u>

These

These figures exceed those given in the Superintendent's Administration Report by Rs 9875-11-0 owing to adjustments made subsequent to 31st March '96 under advice from the Accountant General and on receipt of information from the collectors concerned. This large difference includes Rs 7872-7-0 being the value of Stationery supplied by the Superintendent of Stationery, Calcutta during February and March '96, to the Examiner of Accounts, East Coast Railway.

As compared with the books of the Accountant General, the total receipts in the Superintendent's books are Rs 1-8-0 in excess owing to the omission from the former of that amount as it was finally adjusted under article 1337 of the Civil Account Code in the accounts of Burma within which Province it was collected.

5. The following points have been noticed in the course of audit:-

(1) 625 sheets of 'Water marked' paper for Bills of Exchange issued on the 24th April 1895 to the Superintendent, Government Press for the Controller of Military Accounts were shown in the 'Issue Register' as 1 ream 6 quires and 1 sheet but as a quire of this paper is reckoned as 25 sheets and not as 24 sheets as in ordinary cases the entry should have been ^{1 ream + 5 quires} only. The difference has been adjusted however as on the verification of stock in September 1895, 2 quires and 5 sheets found in excess were added to the Ledger balance.

(2) Adjustments of receipts less acknowledged were

were not made in the cases of 5 ink erasers received short by the First Assistant to the Resident in Maisur (Invoice No. 943 of 5th September 1895) and 2^{lbs} of ordinary gum by the Inspector General of Prisons (Invoice No. 1374 of 26th November '95).

(3) (a) 8 oz of Europe thread in balls shown in Invoice No. 2140 of 31st March 1896 as issued to the Judge, Small Cause Court, Saint Thomas Mount were, by mistake omitted from the Issue Register.

(b) In the case of 'Country thread Coloured' the total shown in Vol. 3 of the Issue Registers for May 1895 was 7 - ¹/₂ ^{oz} which was afterwards rightly altered into 6 - ¹/₄ ^{oz}. But this alteration was not carried out in the total brought forward in the subsequent volume No. 4, the result being that the issue for the 8th May 1895 as shown in the Issue Register and the Storekeeper's Day Book was 4 oz in excess of the actual quantity issued.

(4) Invoice 1442 was not received with Officer's acknowledgment for which a reminder was sent in the course of audit. A reply has been received that it will be duly receipted and forwarded.

The errors and omissions noticed above are unimportant considering the magnitude of the transactions of the year.

6. Plotting scales box wood + off sets are usually received in sets of six (10" to 60") in a box but when

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an indent is received for a part of a set the actual number of scales required is separated from a box and supplied to the indenting officer. In such cases the practice has been to bring to account in the receipt register as a fresh receipt the particular scales removed, under the entry "Articles separated from a complete box" and to shew them per contra in the issue register as issued to the officer concerned - as the receipts and issues of boxes of plotting scales and off sets in the ledger are not affected by these entries the boxes which are thus rendered incomplete are included in the annual balance of stock - with the complete boxes and at the same value. This procedure is open to objection and in lieu of it I would suggest that when it is found necessary to break up a set of plotting scales or any other set of Mathematical instruments the complete set should be entered in the issue register under some such entry as - "For supply of spare parts to indenting officers". The several parts of the set should then be brought on the Receipt register as articles separated from a complete box or set and after those issued are shown in the Issue Register the remaining articles will appear correctly in the Stock balance as in hand. As the Day Book and the Ledger contain distinct headings for spare or separate articles apart from those for complete boxes there will be no difficulty in carrying out this suggestion.

7. As the last four columns of the Register of damaged articles were not written up for the year - it was not possible to check the entries in the book with the auctioneers account sales of unserviceable articles. The entries are made in the Register as the unserviceable articles

Store Keeper
H. T. Direct
to attend to this
instruction
huf

- 1) No. & date of letter to auctioneer - Amount realized by auction sale.
- 2) No. & date of sale account -
- 3) Remarks.

articles are received into the Stationery Depot and are therefore in much greater detail than the sale account furnished by the auctioneers and it would greatly facilitate the comparison of the two if the former were abstracted periodically either at the end of each month or at the time when the articles are sent to auction. This could be done either in the register itself or on a separate sheet a copy of the abstract being sent with the articles and the receipt of the auctioneer obtained to the same. The Register should also show in a separate column the particulars of damaged articles sent for repairs and returned into stock the dates of their issue and return being noted in the Remarks column.

Store Keeper
H. T. Direct
to attend to this
huf

Sp. O. No. 340 DL
20.6.88

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

J. D. B. Porse
Chief Superintendent,
In charge of outside audits.

R. H.

Appendix

Statement of receipts, issues and balances of Stationery
Stores for 1895-96.

Opening balance			368.896
<u>Receipts.</u>			
From the Secretary of State for India	2197.66		
From Messrs Baker & Co, London	608		
By Local purchase of Europe articles	841		
By — do — of Country articles	3649.17		
From other Presidencies (Europe articles)	1100.4		
From other department (Jails)	127.88		
Articles returned by Officers	39.66		
By adjustment			
1. For value of Blank books &c supplied by the Govern- ment Press for Stationery issued from the Stationery Office	1595		
	1084		
2. On account of errors in books	9.69		
3. do excess found in stock taking	101.42		
4. do variation of rates	11	13801	627.691
5. do separation of instrument from boxes			996.587
<u>Issues</u>			
To Postal and Telegraph Department	154.89		
To the Madras Presidency	896		
To the Meteorological Reporter to the Government of Madras	1455		
To the Mathematical Instrument Office, Calcutta	33		
To the Honorable Colonial Secretary, Singapore	459		
To other Public Departments	541.823		
On payment of value	39.514		
For making blank books &c	4090		
As samples to Officers	34		
To adjustment (1) on account of deficiency in stock taking	754		
(2) on account of variation of rates	412.63		
(3) other adjustments	2923	44940	
Damaged articles found in stock taking and written off the accounts	208		648.940
Closing balance			347.647

letter to
sent
in scale
ac.

1897
Fint Dept.
Encls. No. /
To
1880

[Signature]

Book DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office,

19th June 1897.

No. 1886

From

F. C. Harrison Esquire,

offg: ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,

Financial Department.

SIR.

I have the honour to forward the report of Mr. J. C. B. Power Chief Superintendent in charge of Outside Audits on the Audit of the Accounts of the Superintendent of Stationery Madras for the year 1895-96. I approve of the Auditor's suggestions in paragraphs 6 and 7.

I have the honour to be,
Sir,

Your most obedt: servt.,

F. C. Harrison

offg: Accountant General

1897
Fwd. Dept.
2
Cms. 1880

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE

No.

Dated

Received

No.

SUBJECT.

Financial Dept.

Case. 1880/97.

Soru

Memo. No. 1322
725-6-97

The Superintendent of Stationery
is requested to be so good as
to return, at an early date
Mr. Pinto's report on the accounts
Audit of the Accounts of
the Stationery office for 1894-5
forwarded with Co. No. 133 F. A. L.
8. 2. 3. 96

Cms.
10/15
25/10/97

After issue

Ref. to Mr. Pinto's report due?
(1) The Ref. to Mr. Pinto's report must keep a
steady check on periodical
reports & returns

Co. No. 111 due report due on the
15th of February of each year.
Q. 1. noted.

28-6-97

Seen
Cms.
29. 1. 97

St. C. P.
11/12/97
25/10/97

2

The Supdt. of Stationery } Dept.
(Indt. only) } 25/10/97
97.

Financial

Public (1897) Department.

CURRENT No. 1963.

3

Cons. 1880 + 1963

From

The Superintendent
of Stationery
Madras.

Order N. 522 of 5th July '97.
Dis

Recorded.

No. 1120.

2. The attention of the Supdt.
of Stationery will be drawn
to the remarks in paras 6 and
7 of the Auditor's report.

Dated 30th June 1897

Received JUL 1 1897
Registered 32-7-97

Cms
3/7/97

hs
5/7/97

Enclosures 2.

Spare copies

SUBJECT.

To

The Supdt. of Stationery (Q) will
" H-9- (Q) report on the audit of the accounts
of this office for 1894-95.

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BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT NO. 1905

Stationery Office,

Madras, 30 June 1897.

No. 1120

From

J. H. Atkinson Esq., C.S.,

Ag. SUPERINTENDENT OF STATIONERY,

MADRAS,

To

The Under Secretary to Government,
Financial Department.

SIR,

With reference to your Memorandum No. 1522

dated 25th June 1897, I have the honor to return herewith Mr.

Stitched in
20 No. 133 F
2.396 Pinto's report on the audit of the accounts of this Office
for 1894-95.

I have the honor to be,

Sir,

Your most obedient servant,

J. H. Atkinson

Ag. Superintendent.

WA

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189

No. DATED

to O. No.

OF GOVERNMENT

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OF GOVERNMENT.

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APERS NOT FILED UP, BEING MEANT FOR DESPATCH
BY ORIGINAL.

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